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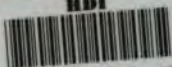
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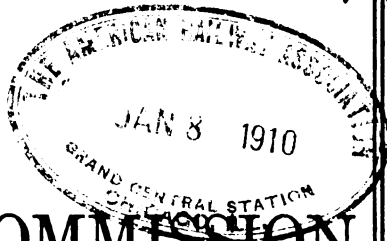
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SECOND ANNUAL REPORT

OF THE



RAILROAD COMMISSION

OF

OREGON

TO THE

GOVERNOR

December 15, 1908



SALEM, OREGON
WILLIS S. DUNIWAY, STATE PRINTER
1909

Oregon Public Service Commission,

SECOND ANNUAL REPORT

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REPORT

To the Governor:

SIR: The Railroad Commission of Oregon herewith submits the annual report which it is by law required to make.

ORGANIZATION OF THE COMMISSION.

At the general election in June, 1908, Thomas K. Campbell and Clyde B. Aitchison were elected Commissioners from the First and Second Congressional Districts, respectively, to succeed themselves, and qualified as required by law. Immediately after qualification the Commission re-elected Mr. Campbell chairman, and re-elected George O. Goodall its secretary.

On June 10, 1908, Mr. C. E. Minier, of Portland, was elected official stenographer of the Commission, vice F. Roy Davis, resigned.

LIST OF RAILROADS.

Single track main line and branch line mileage owned and operated within Oregon
as of June 30, 1908.

Name of company.	Miles owned.	Miles operated.
Commercial roads—steam:		
Astoria & Columbia River Railroad Co.	83.10	122.50
Central Railway of Oregon	12.46	12.46
Ocos Bay, Roseburg & Eastern Railroad & Navigation Co.	31.56	31.56
Corvallis & Eastern Railroad Co.	140.58	140.58
Great Southern Railroad Co.	30.00	30.00
Independence & Monmouth Railway Co.	2.50	18.80
Klamath Lake Railroad Co.	7.92	7.92
Mount Hood Railroad Co.	16.40	16.40
Northern Pacific Railway Co.	88.18	90.70
Oregon & Southeastern Railroad Co.	20.00	20.00
Oregon Railroad & Navigation Co.	535.09	671.95
Columbia River & Oregon Central Railroad Co.	45.31	
Columbia Southern Railway Co.	69.46	
Umatilla Central Railroad Co.	14.21	
Walla Walla & Columbia River Railroad Co.	5.34	
Oregon Short Line Railroad Co.	15.42	31.51
Malheur Valley Railway Co.	14.24	
Pacific & Eastern Railway	11.06	11.06
Pacific Railway & Navigation Co.	17.00	17.00
Rogue River Valley Railway Co.	6.00	6.00
Salem, Falls City & Western Railway Co.	18.00	50.00
Southern Pacific Co.		665.68
Oregon & California Railroad Co.	664.88	
Sumpter Valley Railway Co.	71.20	71.20
Totals	1,914.91	2,015.32
Commercial roads—electric:		
Northwest Gas & Electric Co.		5.61
Walla Walla Valley Traction Co.	5.61	
Oregon Electric Railway Co.	49.70	49.70
Portland Railway, Light & Power Co.	140.29	140.29
Totals	195.60	195.60
Commercial switching roads and terminal companies:		
Northern Pacific Terminal Company of Oregon (steam)	5.48	3.51
United Railways Co. (electric)	7.00	4.00
Totals	12.48	7.51
Industrial roads—steam:		
Bridal Veil Lumbering Co.	6.00	6.00
Goble, Nehalem & Pacific Railway Co.	8.15	
Columbia Timber Co.		8.15
Northwest Log & Lumber Co.		3.00
Portland & Southwestern Railroad Co.	10.43	10.43
Sheridan & Willamina Railroad Co.	5.00	5.00
Sunset Logging Co.		5.00
Olatskanie & Nehalem Railroad Co.	5.00	
Totals	34.58	37.58
Total mileage all lines	2,157.57	2,256.01

THE FOLLOWING ROADS SHOW AN INCREASE IN MILEAGE DURING THE YEAR:

Name of company.	Miles owned.	Miles operated.
Commercial roads—steam:		
Oos Bay, Roseburg & Eastern Railroad & Navigation Co.....	2.08	2.08
Northern Pacific Railway Co. (See note 1).....	46.81	47.91
Oregon Railroad & Navigation Co.....	8.79	18.00
Umatilla Central Railroad Co.....	14.21	
Totals.....	66.84	67.94
Commercial roads—electric:		
Oregon Electric Railway Co.....	49.70	49.70
Portland Railway, Light & Power Co. (See note 2).....	7.61	7.61
Totals.....	57.31	57.31
Commercial switching roads and terminal companies:		
Northern Pacific Terminal Company of Oregon (steam).....	.68	.40
United Railways Co. (electric).....	7.00	4.00
Totals.....	7.68	4.40
Industrial roads—steam:		
Goble, Nehalem & Pacific Railroad Co.....	.65	
Columbia Timber Co.....		.65
Portland & Southwestern Railroad Co.....	2.76	2.76
Sheridan & Willamina Railroad Co.....	5.00	5.00
Totals.....	8.41	8.41
Total increase, all roads.....	189.74	188.06
THE FOLLOWING ROADS SHOW A DECREASE IN MILEAGE DURING THE YEAR:		
Commercial roads—steam:		
Central Railway of Oregon. (See note 3).....	.59	.59
Corvallis & Eastern Railroad Co. (See note 4).....	1.42	1.42
Southern Pacific Co. (See note 5).....		.49
Oregon & California Railroad Co. (See note 5).....	.49	
Washington & Columbia River Railway Co. (See note 1).....	44.95	44.95
Totals.....	47.45	47.45
Industrial roads—steam:		
Bridal Veil Lumbering Co. (See note 6).....	5.00	5.00
Northwest Log & Lumber Co. (See note 7).....		.50
Totals.....	5.00	5.50
Total decrease, all roads.....	52.45	52.95
Net increase, all roads. (See note 2).....	87.29	85.11

NOTE 1.—Increase includes 44.95 miles of the Washington & Columbia River Railway Co., acquired during the year.

NOTE 2.—Portland Railway, Light & Power Co. acquired the lines of the Portland Railway Co., which are not shown as an increase in mileage. Actual increase through new construction is 7.61 miles as shown. Mileage reported for previous year is in excess of actual single track mileage owned and operated at that time, and apparently included second track in the single track mileage.

NOTE 3.—Decrease due to error in reporting .59 mile of yard track and sidings as main line for the previous year.

NOTE 4.—Decrease due to 1.42 miles of track being taken up.

NOTE 5.—Decrease due to changes in alignment of line.

NOTE 6.—Decrease due to 5 miles of line being abandoned during the year.

NOTE 7.—Decrease not explained.

The records of this office show that since June 30, 1908, the following new lines have been put in operation, which are not included in the foregoing table:

Name of company.	From—	To—	Miles.
Steam roads:			
Oregon Railroad & Navigation Co.	Elgin, Ore.....	Joseph, Ore.....	62.80
Spokane, Portland & Seattle Railway Co.....	North Portland.....	State line.....	6.00
Sheridan & Willamina R. R. Co....	Sheridan, Ore.....	Willamina, Ore.....	6.00
Total			74.80
Electric roads:			
Oregon Electric Railway Co.....	Garden Home, Ore.	Forest Grove, Ore.	19.10
United Railways Co. (switching).....			4.00
Total			23.10
Total, all roads			97.40

The total single track mileage owned and operated within the State at the date of this report, (avoiding duplications) both steam and electric, is 2,264.97 miles owned, and 2,439.52 miles operated, an increase over June 30, 1907, of 184.69 miles, owned line, and 182.51 miles in operated line.

OTHER CORPORATIONS SUBJECT TO THE ACT.

The following named corporations report as engaged in business, which brings them within the provisions of the Railroad Commission Act:

Name of company.	Nature of business.
Eastern Oregon Express Company	Express.
Northern Express Company.....	Express.
The Pacific Express Company.....	Express.
The Pullman Company.....	Sleeping cars.
Union Tank Line Company.....	Car loading.
Wells, Fargo & Co.	Express.

NEW LINES, ADDITIONS, AND BETTERMENTS DURING YEAR.

The period from July, 1907, to the date of this report has been particularly marked by extensions and improvements to the railroad systems of this State.

SPOKANE, PORTLAND & SEATTLE RAILWAY COMPANY.

The completion of the "North Bank" railroad is of greatest importance to Oregon, although the mileage within the State is nominal. November 17, 1908, the completion of this line was announced and operation commenced. The Spokane, Portland & Seattle Railway Company is owned in equal shares by Northern Pacific Railway Company and Great Northern Railway Company. Its railroad extends from a junction with the Northern Pacific near the south end of the Columbia River bridge at Pasco, Washington, down the north bank of the Columbia River to Vancouver, Washington, and thence, crossing the Columbia and Willamette rivers to a junction with the

Northern Pacific main line at North Portland. The total length of the single track road is 231 miles. Construction is of the highest type and apparently regardless of expense. Every effort has been made to build a line which will be permanent in character from the beginning and most economical in operation. Some sections of this line cost \$150,000 per mile. The ten miles out of Portland, including the Columbia and Willamette bridges, represent an investment of about \$4,500,000. The Cape Horn tunnel is 2,350 feet long through solid basalt, and there are twelve other tunnels over 150 feet in length. Curvature has been kept down to a maximum of 3 degrees. There are no adverse grades west bound, and east bound the maximum grade is 2 per cent. The railroad follows the Columbia closely; at only one point is it more than one mile distant from the river.

During the past year this company has constructed a double track from the Columbia River to a connection with the Northern Pacific at North Portland, which station is about five miles north of Portland Union Depot. New stations have been established at St. Johns and North Portland. Some of the features of this double track work are as follows:

West of the Oregon Slough steel structure was constructed a double track timber trestle 3,510 feet long across what is locally known as Smith Lake.

The cut on the peninsula has a total length of 6,900 feet and to get the track to grade has required the removal of approximately two and one-quarter million yards of material, which was used in constructing a fill between the Smith Lake trestle and St. Johns and the approach to the Willamette bridge.

West of the Willamette River wye tracks leading to Portland and Astoria have been constructed on timber trestles, these trestles having a total length of 6,690 feet.

At Portland track has been constructed from the city limits into the freight terminals and the terminal yard has been graded to 1894 high water mark and approximately ten miles of track for local use have been laid. Two brick freight houses each 51 feet wide by 980 feet long have been constructed for handling in-bound and out-bound business. In conjunction with these, numerous teamways and driveways have been built to facilitate freight movement.

For the handling of business between the river and rail lines a dock 170 feet by 1,000 feet has been constructed. This dock has two floors, the lower one being above ordinary high water and the upper one above extreme high water. This structure is one of the largest on the coast for the handling of rail and

river traffic. Approximately three million feet B. M. timber used in its construction.

Connection has been made for serving the new Swift Packing Plant by trestle approach to their yards 2,610 feet long.

The double track draw bridges across the Columbia and Willamette take rank with the great bridges of the world.

The Columbia River bridge is 6,466 feet 3 inches in length, exclusive of approaches, with a draw span of 466 feet 10 inches. The Willamette River bridge is 1,762 feet 3 inches long with a draw span of 521 feet—the longest draw span in the world.

By the building of this line the distance between Portland and Spokane has been reduced about sixty miles, on a water grade, with a maximum curvature which is inconsiderable. It means the entrance of another and a competing transcontinental railroad. It gives the great grain producing Inland Empire a level road to the ocean. From a traffic standpoint the importance of the new line can scarcely be overestimated.

OREGON ELECTRIC RAILWAY COMPANY.

On January 1, 1908, the line of the Oregon Electric Railway Company between Portland and Salem, 49.7 miles, was thrown open for passenger operation. After the main line had been in operation several months, construction of a branch line was commenced from Garden Home to Forest Grove. The latter line was opened for operation from Garden Home to Hillsboro November 15, 1908, and to Forest Grove, 19.1 miles, December, 1908. This company's system includes 68.8 miles of main and branch line, and five miles of industrial and passing tracks. The road-bed is of steam railroad standard construction, with 16 foot embankments, 70 pound steel rails, standard ties, fully ballasted with gravel. All trestle bridges are of standard steam railroad construction, built to accommodate any kind of traffic. The company has erected four concrete and one brick sub power stations, and eleven frame standard freight and passenger stations and a concrete freight station at Portland. There are in service two electric and two steam locomotives, sixteen cars in passenger service, and eighty-seven cars in freight service. To date, expenditures for construction and equipment amount to about three million dollars. All construction work and equipment is of a high standard.

The main and branch lines traverse the richest section of the Willamette Valley. Beside affording more frequent and expeditious freight and passenger service between the points reached, the construction of this line has been of great service

in opening new territory of great industrial value, close to the markets of the state, which lack of transportation facilities has hitherto kept in a largely undeveloped condition.

THE OREGON RAILROAD & NAVIGATION COMPANY.

On May 25, 1908, the line of the Umatilla Central Railroad Company (a subsidiary corporation of the Harriman system) was opened for operating purposes. The line extends from Pilot Rock Junction on the main line of The Oregon Railroad & Navigation Company 4.5 miles west from Pendleton, south-erly to Pilot Rock, Umatilla County, a distance of 14.50 miles. The road is well constructed, and is intended to develop a wheat section in which lack of transportation has hitherto prevented full development. The total cost of this road, exclusive of equipment, was upward of \$300,000.

The extension from Elgin to Joseph, Wallowa County, 62.30 miles, was completed in November, 1908. This railway line was of difficult construction. It is Wallowa County's first railroad and will be a material factor in the development of the resources of that section.

During the fiscal year and up to December 1, 1908, the following important line changes have been made in the main line of The Oregon Railroad & Navigation Company:

Between Troutdale and Bonneville 17.48 miles of track was reconstructed, resulting in a saving of .18 miles in distance, and 1,455 degrees of curvature. The new track will all be in operation by January 1, 1909.

At Hood River .40 miles of track was reconstructed, involving a new steel bridge over Hood River, resulting in a saving of .61 miles in distance and 40 degrees in curvature.

At Pendleton, .83 miles of track was reconstructed, necessitating a new steel bridge over Umatilla River, and saving .08 miles distance and 110 degrees curvature.

The saving of curvature of line effected by these changes amounts to nearly four and one-half complete circles.

Of the new line between St. Johns and Troutdale, 20 miles projected, 14.77 miles has been constructed.

The installation of automatic block signals has been completed from Huntington to Portland, 400 miles, 613 signals, except for 21 miles, 48 signals, on the change of line between Troutdale and Bonneville. By January 1, 1909, the whole main line from Portland to Huntington will be protected by automatic block signals.

During the fiscal year, on the whole line of this company, 1,484 lineal feet of wooden structures were replaced, 750 feet

with steel, 75 feet with culverts, and 659 feet with embankments; 225 feet, transversely to track, of masonry and pipe culverts were installed. This work used 9,552 cubic yards of masonry and 87,145 cubic yards of earth. Segregation of the bridges, trestles and culvert work was not made by State lines and the items given are for the whole O. R. & N. Company line.

The enlargement of the Albina shops was completed during the past fiscal year, and the following new buildings and other facilities were reported as installed:

Round house, 22-stall brick extension.

Machine shop, brick, 163 x 340 feet.

Paint and coach repair shop, brick, 80 x 540 feet.

Store house, brick, 80 x 200 feet.

Old machine shop remodeled as blacksmith and boiler shop, and 15-ton traveling crane installed.

Two store houses, brick, for storage of blacksmith and boiler material, dimensions 47 x 91 feet and 38 x 82 feet, respectively.

Electrical power and lighting plant.

Improvements in division shops at La Grande have been completed as follows:

Round house, brick, 22-stall.

Power house, brick, 40 x 60 feet.

Store house, brick, 30 x 80 feet.

Oil house, brick, 20 x 20 feet.

Steel turntable, 80-foot.

Twelve-pocket coal storage device.

SOUTHERN PACIFIC COMPANY (LINES IN OREGON).

No progress has been made on the Drain-Marshfield line during the fiscal year. Of the mileage proposed (73.213 miles) but .510 miles of railway has been constructed.

Grading and bridge work is reported in progress on the Beaverton-Willsburg cut-off, 10.17 miles is projected, which includes a high bridge across the Willamette River, authorized by Chapter 124, Laws of 1907.

Surveys are in progress for the line from Natron to Klamath Marshes, 152 miles. This road, if constructed, will connect the present East Side line with the California Northeastern Railway Company's line extending from Weed north to Klamath Falls.

The Beaverton-Willsburg cut-off will necessitate a change of 5.28 miles of existing line at Oswego, effecting a saving of 270 degrees of curvature and reducing the maximum grade from 79 to 53 feet per mile.

From July 1, 1907, to December 1, 1908, 56 miles of track were protected by the installation of 141 automatic block sig-

nals, and 22 stations were protected by 68 signals installed; 2,990 feet of wooden structures were replaced as follows: With steel 580 feet; with culverts, 396 feet; with embankments, 2,014 feet. 826 feet (transversely to track) of masonry and pipe culverts were installed. In the foregoing 2,874 cubic yards of masonry were used, and 294,701 cubic yards of earth.

• New station buildings were installed as follows:

<i>Location.</i>	<i>Character.</i>	<i>Dimensions.</i>
Eugene	Brick	30 x 143 feet
Albany	Concrete	30 x 130 feet
Marcola	Wooden	24 x 56 feet
Airlie	Wooden	16 x 33½ feet
Gaston	Wooden	14 x 66 feet

In addition, station building at Lebanon has been remodeled and enlarged.

The aggregate expenditure for new lines, additions, and betterments, approximates \$387,000.

CALIFORNIA NORTHEASTERN RAILWAY COMPANY.

This railroad is a Southern Pacific Company enterprise. Its old line from Weed to Bray, California, has recently been extended from Bray northerly to a point near Lower Klamath Lake. Within a short time the company's railroad will reach the city of Klamath Falls and that section will be given the advantages of rail connection with the Southern Pacific Company's line from San Francisco to Portland.

NORTHWESTERN RAILROAD COMPANY.

This is a subsidiary company of the Oregon Short Line Railroad Company. The line of this company, on which much construction work has been done, is located on the west bank of Snake River, and extends from the main line of the railroad company two miles east of Huntington, down the Snake River to Homestead, Baker County. A very rich mining country, heretofore so inaccessible that much valuable ore could not be utilized, will be opened by this extension. Location maps on file in the Government Land Office show the company's ultimate intention is to build along the Snake from Clarkston, Washington, south to connect with the line to Homestead.

PACIFIC RAILWAY & NAVIGATION COMPANY.

This company is controlled by Southern Pacific Company. During the fiscal year no progress was made in building this company's line beyond its terminus near Buxton, Washington County, toward Tillamook. However, construction work recently has been resumed and is now actively in progress. Considerable time will elapse before the line is completed.

UNITED RAILWAYS COMPANY.

This company has been classified in this report for the present as a switching and terminal company, as its operation is now confined to the handling of freight in carload lots.

The city lines have been extended approximately four miles within the city during the past year, about three-fourths of this being done on the lines intended to connect with the Portland-Forest Grove interurban road being built outside of the city by the United Railways Company, and the balance on the South Portland end of the freight system. Approximately one-half of this mileage has been laid in concrete with Belgian block paving and laid with 114 lb. girder steel, the other half being laid with 70 lb. steel.

Outside of the city of Portland, the United Railways Company has carried on its construction over fourteen miles of the interurban road between Portland and Forest Grove and completed the engineering and preliminary work on the balance of the distance.

At this writing, approximately twelve miles of this interurban system from Portland to Holbrook is completed, including the grading and bridges, and steel has been laid from Portland to Linnton, and is now being laid the remaining distance. The other two miles from Holbrook to Washington County line is nearly completed with the exception of the bridging, which is under construction.

The electrical and operating equipment has been purchased to cover the system now nearing completion. Terminal grounds have been purchased and graded in North Portland.

The company expects to have sixteen miles of interurban line, three miles being in the city of Portland, in operation within ninety days. This, together with seven miles within the city of Portland now being operated as a freight system, makes a total operating system of twenty-three miles. It is expected that twelve additional miles in Washington County will be completed by the middle of the summer of 1909.

PORTLAND RAILWAY, LIGHT & POWER COMPANY.

A standard gauge extension has been completed from a junction with the company's main Cazadero line at Linneman, to Fairview and Troutdale, 6.95 miles. This, as the other lines of the company, is operated by electric power.

During the year a large portion of the rails on the Oregon City division were relaid with 70-lb. standard T rails, and automatic block signals have been installed on the Oregon City division and portions of the Springwater (Cazadero) and Mt. Scott divisions.

A new freight house was constructed in Portland, and the terminal facilities were increased. A new and larger ferry boat was constructed for operation between Hayden's Island and Vancouver, Washington.

Including improvements made within the city of Portland on account of the "city lines" of the company (not here detailed) the expenditures for extensions and betterments amount to about \$700,000.

SALEM, FALLS CITY & WESTERN RAILWAY COMPANY.

This company has acquired a right of way and ordered construction material for an extension of its present line, from Dallas to West Salem. It is expected that the line will be completed by the end of the coming year.

CORVALLIS & ALSEA RIVER RAILWAY COMPANY.

This railroad is now in construction, will extend from Corvallis to Monroe, a distance of about 17 miles.

MOUNT HOOD RAILROAD COMPANY.

It is announced that shortly after the first of the coming year the company will commence construction on an extension of its line from Dee, Hood River County, six miles southerly toward Mt. Hood.

INDUSTRIAL ROADS.

Among the industrial roads, the Sheridan & Willamina Railroad Company has been constructed during the year. Portland & Southwestern Railroad Company has added 2.22 miles of track, and Goble, Nehalem & Pacific Railway Company one mile.

No account is taken of the numerous logging railroads which, not doing any business as common carriers, are exempt from the operation of the Railroad Commission law and make no report to this body.

LIST OF PASSES.

The lists of passes required to be filed by carriers have been checked with care to see that transportation is not being issued to persons or classes not entitled under the law to the benefit of free or reduced fare.

RAILROAD IN HANDS OF RECEIVERS.

In November, 1908, in a suit brought by the trustee under the bond issue of Central Railway of Oregon, the United States Circuit Court for the district of Oregon appointed receivers to

take possession of the railroad of that company. The company owns 12.46 miles of track in Union County, from Union to Union Junction, and from Valley Junction to Cove. The Cove line has been in operation only since May 30, 1907.

The capital stock of this company was \$2,000,000, with \$178,300 mortgage bonds outstanding and a balance of \$106,464 current liabilities shown June 30, 1907. The report of a year ago showed the stockholders were then engaged in litigation among themselves, and the receivership is not unexpected. The attempt to pay interest on indebtedness amounting to about \$20,000 a mile, and to earn any return on a capital stock about three times as great per mile as that of any standard railroad in the State, was too much for the management.

COMPLAINTS BEFORE THE COMMISSION.

As shown by the last annual report, on December, 1907, there were pending 15 informal and 16 formal cases. During the year ending December 1, 1908, there were filed 186 informal complaints and 32 formal complaints.

INFORMAL COMPLAINTS.

Of the informal complaints, 127 were made by individuals, private companies, etc.; 33 matters were taken up informally on the commission's own initiative. In 34 cases applications were made by carriers for permission to make rates effective on less than statutory notice. Carriers made five other applications for rulings which were docketed.

Three informal complaints related to violations of railroad law and the facts were laid before the proper prosecuting officer. Eleven charged delays in transportation or in furnishing cars. Seventy-four related to some other form of inadequate service. There were 70 complaints as to rates; of which 29 related to unreasonableness of rates or set up unjust discrimination; and nine brought up interstate rates to attention. Eight matters were miscellaneous investigations conducted informally. Inspections and accident investigations are not included in this enumeration.

Of these informal complaints, 7 were beyond the jurisdiction of this commission, 82 were adjusted, or the matter was concluded by an investigation of the facts or correspondence, without resort to formal proceedings. Complainants would not follow up 23 complaints and they were dropped. There were 11 transferred to formal docket and 7 consolidated with other complaints. A number of informal hearings and conferences were had of which no record was kept.

FORMAL COMPLAINTS.

Of the 48 formal complaints considered during the year, 28 were closed, and 20 are pending. In the pending complaints are the five valuation investigations in which testimony has been taken. One-half of these complaints were originally considered commenced as formal proceedings, 14 by the commission on its own motion and 10 by others. Six cases were closed before hearing. Thirty-nine formal hearings were had. One case was adjusted without order after the hearing. In nine cases the commission ordered a discontinuance of the investigation or a dismissal of the complaint. There were 15 formal orders entered prescribing rates or service. All but four were complied with. (See discussion of cases in courts, hereinafter contained). One case was referred to the Attorney-General with a request to institute suit to compel a railroad to operate a portion of its road. A rehearing was granted in one case. In nine cases a part of the testimony has been taken but submission has not been made. Three cases recently heard have been submitted and not yet decided.

The following, among others, are matters of general interest, which are more fully reported in appendix I:

F-21.—THE PORTLAND DISTRIBUTIVE RATE CASE.—An order was entered reducing the class rates between Portland and all main and branch line points of The Oregon Railroad & Navigation Company in Oregon, east of The Dalles, about 14 per cent. The enforcement of this order is temporarily restrained by the United States Circuit Court. (See "Proceedings in Federal Courts to Restrain Commission," *infra*, this report.)

F-18 and F-20.—THE MILWAUKIE AND OAK GROVE FARE CASES.—A reduction of five cents in the fare charged by Portland Railway, Light & Power Company between Milwaukie and Oak Grove, and the giving of transfers to the city lines, was ordered. Proceedings to review brought in State Circuit Court; affirmed; appealed by company to State Supreme Court, and there pending. (See "Proceedings in State Courts to Review Orders," *infra*, this report.)

F-38.—SOUTH PORTLAND TRACK CONNECTION CASE.—Physical connection ordered to be made between lines of United Railways Company and Southern Pacific Company near Jefferson Street depot of latter company. Enforcement of order temporarily restrained. (See "Proceedings in Federal Courts to Restrain Commission," *infra*, this report.)

F-52, F-53, F-54, F-55.—GRAIN RATE CASES.—On Commission's own motion, to determine whether the rates charged for transportation of grain from all main and branch line points in Oregon on railroad of The Oregon Railroad & Navigation Company to Portland are reasonable. Taking of testimony not concluded.

F-60, F-62.—THE EXPRESS CASES.—Complaints brought by B. F. Jones against Pacific and Wells Fargo Express Companies, raising the question as to the reasonableness of all rates charged by those companies in Oregon. Hearing not yet concluded.

F-50.—THE SOUTH SANTIAM BRIDGE CASE.—The commission found that the discontinuance of operation of that portion of the Southern Pacific

Company's line between Crabtree and Tallman, owing to the washing out of the South Santiam bridge two years ago, was in violation of the laws of the State, and requested the Attorney-General to bring proceedings by mandamus or otherwise to compel the company to operate the whole line from Woodburn to Natron.

F-36.—Investigation on commission's own motion of adequacy of local train service on Southern Pacific Company's lines in Southern Oregon.

F-41.—Depot and facilities ordered at Gaston, on line of Southern Pacific Company.

F-32.—Agent ordered maintained at Wellsdale, on line of Southern Pacific Company.

F-48.—Facilities for handling freight at Monmouth, on line of Southern Pacific Company.

F-47.—Depot and facilities ordered built at Lyons, on line of Corvallis & Eastern Railroad Company.

F-51.—Additional depot facilities ordered installed at Jefferson Street depot of Southern Pacific Company, Portland.

F-37, F-44, F-45, F-46.—Valuation of railroads. (See that title, *infra*, this report.)

F-39.—Interchangeable mileage book. Complaint by Travelers' Protective Association. Settled and dismissed—a mileage book satisfactory to complainant was put on sale.

INFORMAL COMPLAINTS.

INFORMAL 223 and 258.—Extension of express delivery limits in Portland and Salem.

INFORMAL 303.—*In re* ballasting of roadbed of Oregon Electric Railway Company, and (Informal 413) headlights used by that company.

INFORMAL 317.—Switching service on Thirteenth Street, Portland.

INFORMAL 325.—Readjustment of passenger fares on line of Portland Railway, Light & Power Company between city limits and Hayden's Island Ferry.

INFORMAL 260.—Warehouse site arranged for farmers' company on line of The Oregon Railroad & Navigation Company at Lexington.

INFORMAL 322.—Dangerous mail car taken out of service.

INFORMAL 362.—Disposition of rejected shipments of perishable goods, by express companies.

INFORMAL 381.—Reduction of rate on fresh fish.

INFORMAL 399.—Heating of interurban cars of Portland Railway, Light & Power Company and (407) toilet facilities on same.

INFORMAL 419.—Investigation as to unused railroad rights of way over public lands of the United States or this State.

A summary of the proceedings of the commission in all complaints before it will be found in appendix I.

PROCEEDINGS IN STATE COURTS TO REVIEW ORDERS.

MILWAUKIE AND OAK GROVE CASES.

The Portland Railway, Light & Power Company being dissatisfied with the orders made by the Commission in the two cases involving the rates of fare charged between stations in the Milwaukie and Oak Grove groups and Portland (See Formal Complaints No. 18 and 20 in Appendix I hereof) on February 27, 1908, brought two suits in the Marion County Circuit Court, against the Commission as defendant, under the provisions of Sec. 32 of the Commission Act. After a hearing the circuit court issued preliminary injunctions suspending the Commission's orders during the progress of the suits, upon terms requiring the filing of a bond in each suit in the sum of \$5,000 to cover the excess fares collected, and requiring the company to issue a receipt to each passenger for the fare collected over and above that specified in the Commission's orders. The Attorney-General, Messrs. Giltner & Sewall, attorneys, and Commissioner Aitchison appeared for the Commission, and filed answer. Trial was had upon the merits, the causes being consolidated for that purpose. Testimony additional to that taken before the Commission having been received in the circuit court, as provided in Sec. 34 of the Commission Act, the circuit court stayed its proceedings and transmitted the additional evidence back to the Railroad Commission for consideration. Further argument was had before the Commission, which adhered to its former orders, but made the additional finding that the rates complained of were discriminatory against the localities of Milwaukie and Oak Grove. On June 22, 1908, the circuit court made findings upholding the orders of the Commission, and entered decrees dismissing the complaint, and adjudging the orders made by the Commission, as amended, to be lawful. From these decrees appeals were perfected to the Supreme Court, and, as prescribed by the circuit court, plaintiff company gave two bonds for \$5,000 to answer for all excess payments of cash fare received during the appeals, whereupon the orders of the Commission stand as suspended pending the appeals.

PROCEEDINGS IN FEDERAL COURT TO RESTRAIN COMMISSION.

PORTLAND DISTRIBUTIVE RATE CASE.

On May 11, 1908, The Oregon Railroad & Navigation Company filed its bill in equity in the United States Circuit Court for the District of Oregon, against the several members of this Commission, and the Attorney-General of Oregon. The prayer of the bill was for a preliminary injunction, and, after hearing, a permanent injunction restraining the members of the Commission and the Attorney-General from attempting to compel the railroad company to establish or put in effect the reduced rates for the transportation of freight between Portland and points east of The Dalles prescribed by the order of the Commission April 22, 1908, in the complaint of the Portland Chamber of Commerce vs. The Oregon Railroad & Navigation Company (See formal Complaints No. 21 in Appendix I hereof; also 1907 report of this Commission, page 55). The bill attacked generally the Railroad Commission Act of 1907, and prayed that defendants be forever enjoined from conducting any action or proceeding against the complainant railroad company, or any of the officers or employees to enforce any of the penalties or remedies provided in the Commission Act. The complaint sought to present the following questions:

I. That the act violates the constitution of the State of Oregon, in that it attempts to confer executive, legislative, and judicial powers upon the Railroad Commission of Oregon.

II. That the act is unconstitutional because of the excessive penalties denounced for its violation.

III. That no adequate remedy for a review of the orders of the Commission is provided by law, and that complainant may be deprived of its property without due process of law.

IV. That the order made by the Railroad Commission regulates interstate commerce.

V. That the order as made, if enforced, will prevent complainant from making fair net earnings on its investment, and the rates attempted to be established by the order in question are unreasonably low.

We have been led to make the strongest possible resistance to this suit from considerations of the importance of the particular order sought to be enjoined, but more especially be-

cause of the sweeping nature of the attack upon the constitutionality of the Commission Act. If the attack is sustained in its whole breadth, the State practically will be deprived of its regulative power over railroads within its borders. The Attorney-General's time was taken up, when the suit was brought, with cases in the United States Supreme Court and the Willamette Locks case. The Commission therefore employed Messrs. Teal & Minor as special counsel, under the express authorization of Sec. 57 of the Commission Act, to appear with the Attorney-General for the Commission in the defense of the suit.

A restraining order was issued upon the giving by complainant of a bond in the sum of \$50,000 for the repayment of the excess charges between those ordered by the Commission and the existing rates. A general demurrer and special demurrer to parts of the bill have been interposed. Argument has been had thereon and the matter is now submitted to the court upon the issue of law so formed.

SOUTHERN PACIFIC—UNITED RAILWAYS TRACK CONNECTION CASE

On August 25, 1908, Southern Pacific Company filed a bill of complaint in the United States Circuit Court for the District of Oregon, against Thomas K. Campbell, Oswald West, and Clyde B. Aitchison, as Railroad Commissioners of the State of Oregon, and known collectively as Railroad Commission of Oregon, and the United Railways Company. The complaint seeks to set aside the order of the Commission served July 7, 1908, in formal complaint No. 38 (See Appendix I) and attacks the whole Railroad Commission Act as violating numerous provisions of the Federal and State constitutions. A restraining order was granted, restraining defendants from enforcing the order attacked or attempting to make the physical connection ordered.

On September 29, 1908, the defendant members of the Railroad Commission appeared by the Attorney-General and made a showing in resistance to the rule to show cause why a temporary injunction should not issue. The United Railways Company, appearing by its attorney, Mr. A. C. Emmons, also made a showing. The application for preliminary injunction was argued at length and submitted to the court.

On October 5, 1908, the defendant members of the Commission filed their demurrer to the bill of complaint.

ENFORCEMENT OF STATE HOURS OF LABOR LAW.

Certain cases of violation of the Hours of Labor Law (Laws of 1907, Chapter 143) have been referred to the prosecuting attorneys of the various districts. An indictment was re-

turned against the general superintendent of The Oregon Railroad & Navigation Company in Umatilla County. Demurrer to the indictment has been argued and submitted, but not decided. On March 4, 1908, the Federal statute regulating the hours of employment of railway employees took effect and without doubt supersedes the State statute as to all roads engaged in interstate commerce.

VALUATION INQUIRIES.

Section 46 of the Railroad Commission Act provides that the Commission shall:

"Ascertain from time to time, as nearly as practicable, the amount of money expended in the construction and equipment of every railroad, the amount of money expended to procure the right of way, also the amount of money it would require to secure the right of way, reconstruct the roadbed, track, depots and other facilities for transportation, and to replace all the physical properties belonging to the railroad."

The items which the Commission is directed to ascertain are those which repeated decisions of the courts—Federal and State—have declared must be considered by the State when through its legislature or a commission it undertakes to regulate the schedule of rates of a public service corporation. They are each an element to be considered in determining "the fair value of the property being used for the convenience of the public," which value constitutes "the basis of all calculations as to the reasonableness of rates to be charged by a corporation maintaining a highway under public sanction." (*Smyth v. Ames*, 169 U. S. 466.)

Possibly such valuations would better be made by Federal authority. But as there is no present likelihood of the Federal Government undertaking such a task and it would in any event be many years before results would be obtained, no doubt it is better that the States proceed with their own valuations.

Manifestly such an ascertainment of value can be made either perfunctorily or thoroughly. Certain of the items scheduled require for their determination a thorough appreciation of railroad accounting, and others require wide and detailed engineering skill. The investigation necessitates a great deal of detailed, technical labor.

Being desirous of complying with the mandate of the statute and procuring all possible light on the value of the railroads of Oregon, and having no funds appropriated for engineering as-

sistance, this Commission corresponded with other States which have made such physical valuations. It was finally decided to follow the plans which had proven successful in Wisconsin and Minnesota. After some little negotiations the principal railroads in the State agreed to the general plan, and the Commission set the valuation cases for hearing.

Briefly, the plan adopted contemplates that the carriers shall furnish the Commission with a detailed account of the original cost of each line of railroad, classified according to the accounting system prescribed by the Interstate Commerce Commission, prepared from the original books and vouchers, in such a manner that any item readily can be checked and verified, or more full explanation had, by reference to the original vouchers and entries.

It is further contemplated that the engineers of the companies shall furnish the Commission with a complete and detailed inventory of the elements entering into the road as a whole, including the right of way, track system, buildings and equipment; giving the quantities and unit prices, and furnishing necessary alignment maps, profiles and cross sections. Quantities and qualities are determined by an inspection of the original work vouchers or by resurvey in the field when necessary.

The company preserves the detail sheets from which the estimates are prepared in such manner that if in the future required for verification, they will be accessible and any desired item can be checked. The State then checks the inventory and appraisal, verifies quantities by resurvey or tests and adduces necessary evidences as to unit prices and the amount of depreciation, if any.

This method of procedure has proven far cheaper and quite as accurate as an appraisal made in the first instance by the State through its accountants and engineers.

We profess to be able to verify the items of original cost, the value of terminals and right of way, and many, perhaps most, of the unit prices involved, from such investigations as we can prosecute without engineering assistance. These are all matters which can be established with the means at hand. Fairness to the carriers which have submitted these estimates and to the public for whose benefit the values are being ascertained demands that the estimates should be verified by competent, disinterested engineering experts. When the value of the railroads in Oregon is settled, by a careful ascertainment and analysis of the items which constitute that value, many mooted and perplexing questions as to capitalization, rates and taxation will be simplified. We recommend, therefore, that a sufficient appropriation be made for the employment of such

engineering experts as in the opinion of the legislative assembly may be expedient, to verify the data which we have collected and will procure, and to assist in the ascertainment of the various valuation items.

The railroads which have thus far submitted evidence as to these values are:

	<i>Miles.</i>
Walla Walla & Columbia River Railroad Company.....	5.34
*The Oregon Railroad & Navigation Company.....	535.09
Columbia Southern Railway Company.....	69.46
Columbia River & Oregon Central Railroad Company.....	45.31
Umatilla Central Railroad Company.....	14.21
Corvallis & Eastern Railroad Company.....	140.58
Total	809.99

The Northern Pacific Railway Company is preparing its appraisal of the 88.18 miles in Oregon. The Portland Railway, Light & Power Company has announced its willingness to conform to the specifications of the Commission and submit its testimony as to the lines owned by it, 140.29 miles. The Southern Pacific Company will submit inventories and estimates as to its lines in Oregon, 664.88 miles. Thus we have arranged for appraisals of 1,703 miles of the 2,157 in Oregon.

The frankness and apparent fairness of the testimony so far taken on behalf of the companies concerned, and the expense and pains to which they have been put, call for an equal interest on the part of the State to verify and correct where necessary the appraisals tendered. We should either correct them or accept them.

INSPECTION.

Inspections have been made of the various rail lines of the State. The Commission has adhered to its former policy of making these inspections informally rather than at stated and prearranged intervals. As a result of the inspections many recommendations have been made to operating officers of the various railroads and these have generally met with ready acceptance.

*Except right of way for main line and certain branch lines and Portland terminals.

ACCIDENTS.

From the daily and monthly reports made by railroads, we present in Appendix III a summary of the details of all accidents involving serious injury to life or person or property, for the year ending November 30, 1908. There has been a marked falling off in the number of accidents, and in the number of persons killed and injured. The statistics given may be compared with the period of nine months just preceding (March 1 to November 30, 1907), thus including all accident reports made since the organization of the Commission. There were:

Cause.	Year ending Nov. 30, 1908.	Nine months ending Nov. 30, 1907.
Collisions.....	5	11
Derailments.....	10	7
Accidents from other causes.....	65	90
Total accidents.....	80	108
Persons killed.....	36	48
Persons injured.....	88	100
Total casualties.....	124	148

The casualties may be classified as to their cause as follows:

Cause.	Year ending Nov. 30, 1908.	Nine months ending Nov. 30, 1907.
Coupling and uncoupling—		
Killed.....	0	2
Injured.....	2	0
Collisions—		
Killed.....	0	7
Injured.....	11	16
Derailments—		
Killed.....	7	5
Injured.....	34	27
Falling from trains, cars, etc.—		
Killed.....	6	9
Injured.....	4	6
Jumping on or off trains, cars, etc.—		
Killed.....	7	4
Injured.....	5	14
Walking on track—		
Killed.....	9	9
Injured.....	11	6
Struck at grade crossings—		
Killed.....	1	4
Injured.....	3	10
Other causes—		
Killed.....	6	8
Injured.....	18	21

Classifying these casualties with reference to the relationship of the persons injured to the carrier:

Character of persons.	Year ending Nov. 30, 1906.	Nine months ending Nov. 30, 1907.
Passengers—		
Killed.....	5	2
Injured.....	41	38
Persons carried under agreement or contract—		
Killed.....		
Injured.....		
Trainmen—		
Killed.....	5	4
Injured.....	10	13
Trainmen in yards—		
Killed.....		1
Injured.....	4	3
Yard trainmen switching crews—		
Killed.....		3
Injured.....	3	
Switch tenders, crossing tenders, and watchmen—		
Killed.....		1
Injured.....		1
Other employees—		
Killed.....	4	10
Injured.....	12	20
Other persons—		
Killed.....	22	27
Injured.....	18	26

The companies on whose lines casualties occurred and the number of killed and injured are as follows:

Company.	Year ending Nov. 30, 1906.	Nine months ending Nov. 30, 1907.
Southern Pacific Company—		
Killed.....	16	13
Injured.....	40	23
Oregon Railroad & Navigation Company—		
Killed.....	11	20
Injured.....	16	40
Northern Pacific Railway Company—		
Killed.....	4	6
Injured.....	7	8
*Portland Railway, Light & Power Company—		
Killed.....	1	1
Injured.....	21	10
Astoria & Columbia River Railroad Company—		
Killed.....	2	1
Injured.....		1
Oregon Electric Railway Company—		
Killed.....		1
Injured.....	2	1
Coos Bay, Roseburg & Eastern Railroad & Navigation Company—		
Killed.....	1	1
Injured.....		1
Oregon Short Line Railroad Company—		
Killed.....	1	4
Injured.....		
Northern Pacific Terminal Company—		
Killed.....	1	3
Injured.....		2
Corvallis & Eastern Railroad Company—		
Killed.....		3
Injured.....	1	1
Other railroads—		
Killed.....		1
Injured.....		10

*Does not include accidents to city passengers, which have not been reported.

The notable accidents during the year ending November 30, 1908, include the following:

Derailment Near Forest Grove, on West Side line of Southern Pacific Company, February 11, 1908, of passenger train No. 3, about three-quarters of a mile from the station. Three coaches were ditched. Three passengers were killed and twenty-three received injuries. The accident was due to the breaking of a rail. Following this a careful inspection was made of the whole West Side line. The Commission recommended that the relaying of this track with heavier steel be proceeded with speedily. This recommendation has been met, in part, by the relaying of a considerable portion of the line with heavier steel, which brought about at the same time a general overhauling of ties and track fastenings.

Derailment Near Irving, on main line of Southern Pacific Company the night of August 23, 1908, of the south bound Cottage Grove local passenger train. This accident was caused by the locomotive striking at high speed a bull which had gotten on the right of way through the fence or an open gate. The locomotive, tender, and mail car were piled up, and the baggage car, smoking car, and one chair car were derailed, and both the engineer and fireman were killed, and of five trespassers riding the blind end of the mail car, two were killed and three injured. Two passengers were severely injured and others slightly. No blame could attach to the train crew. The right of way fence and gate were ordinarily sufficient, but either a gate had been left open or the animal had gone over or through the fence.

Head-on Collision at Archer Place, on Mount Scott line of Portland Railway, Light & Power Company, June 21, 1908, between two motor cars. There were six passengers injured, none, however, seriously. The accident occurred in broad day light, on a straight track protected by automatic block signals. The attention of the motorman on the car, which was running from double track onto the single track, was diverted to something beside the running of his car, so that he paid no heed to the block signal set against him and did not notice the car standing ahead of him on the single track. After investigation, the Commission recommended that the company institute a system of surprise tests to keep informed as to the manner in which employes were watching and obeying the block signals and this recommendation was adopted by the company.

Derailment at Troutdale, on line of Portland Railway, Light & Power Company, June 2, 1908. A motor car running from Linneman to Troutdale ran through the car stop at the end of

the line and plunged down the embankment. Four passengers and one trainman were injured. The motorman was an experienced railroad man, but it was his first trip over the line, and he did not know where he was. The Commission recommended the construction of a large earth or gravel car stop and the installation of a warning sign one-half mile from the end of the track; and that employes of the company charged with the operation of trains be required to "break in" before being given permanent employment, and that no green man be sent over any portion of the road without a pilot. These recommendations were adopted.

At Fourth and Sherman Streets, Portland, collision between light engine of Southern Pacific Company and a street car of Portland Railway, Light & Power Company, July 25, 1908. The motorman and conductor of the street car were slightly injured. Investigation showed the accident could have been averted had the motorman used ordinary care 'to "stop, look, and listen" before crossing the railway, and that the street car conductor should have been required to flag his car over the crossing. The recommendation of the Commission was that the street car company should require the conductors to precede their cars over this crossing and flag across. This recommendation was adopted by the Portland Railway, Light & Power Company. The Commission's findings continued:

The evidence showed that approximately 20,000,000 street cars have crossed the Southern Pacific Company's Fourth Street line, substantially without accident. This, and our own observation, indicates that all concerned have a high sense of caution and that great care is taken to avoid accident. Yet the fact remains that a steam railroad operated at grade, along one of the main business streets of a city the size of Portland, is a continuous menace. The failure of a piece of machinery or an instant's lapse by an operative from that high degree of care which is imperative, may, from the nature of things, cause an accident at any time, the consequence of which we do not like to contemplate. It is understood that the occupation of Fourth Street by the Southern Pacific Company for a steam railroad is a temporary matter, and that the removal of steam trains from the street has already been the subject of consideration by the city council of the city of Portland. We are advised that under the charter of that city its council has power to prescribe necessary safeguards to prevent the occurrence of such accidents, to the extent, if necessary, of ordering the removal of steam trains from the street. As the council has acted (but not finally, as we understand) we feel that body should be given the first opportunity to pass upon the necessity for safety devices. It seems to us that some protection is necessary even if the use of Fourth Street by a steam line is only temporary in character; if the use of the street by a steam line is to be continued indefinitely, it is manifest that the present lack of all safeguards cannot be permitted.

Section 28 of Chapter 53, Laws of 1907, provides for the filing of a complaint as to a dangerous railroad crossing, by the common council or mayor of any city, county judge, or county commissioner, or road supervisor, or by five or more freeholders and taxpayers; and the powers conferred on the commission are broad enough to cover the case if the city takes no action.

A copy of the findings was transmitted to the Hon. Harry Lane, Mayor of the city of Portland, who laid the matter before the city council. A city ordinance compelling the removal of the Southern Pacific Company's Fourth Street line is being tested in the United States Circuit Court. Meantime the Southern Pacific Company has announced that as soon as its Beaverton-Willsburg cut-off is completed it will remove its heavy traffic from Fourth Street.

It may be noted that the accident on the line of Chapman Timber Company near Scappoose, October 1, 1908, in which a number of workmen lost their lives, was found, on investigation, to have occurred upon a line which was used solely as a logging railroad, and not as a common carrier. Such a railroad is not within the jurisdiction of this Commission.

A careful study of the reports of accidents, together with the official investigations made, leads us to the same conclusion as was reported last year—that the great majority of all accidents scheduled were what are termed “preventable accidents,” and due directly to the want of care on the part of the person injured, or to the violation by a railroad employee of some plain and mandatory rule. More than half of those killed were trespassing at the time. Two-thirds of those killed were persons with whom the railroad had no contractual relations, and many of those who were killed by falling from trains, while jumping on and off, or from causes which cannot be discovered and only can be surmised, were actually violating the criminal law of the State when the accident overtook them. We urge that public officers of the counties and cities generally co-operate with the railroad in the enforcement of existing laws prohibiting jumping on and off moving trains, and clinging to car roofs or steps under vestibule doors, or riding the trucks or blind platforms. Not only are such actions themselves highly dangerous, but the likelihood of accident is increased because of the carrier's want of knowledge of the peril of the trespasser. When a magistrate turns a prisoner loose with an admonition to leave on the first freight, he advises a further violation of the law and too often practically issues a death warrant for the unfortunate wanderer. The death loss from this source can be lessened if trainmen (who are by statute given the power of peace officers) and magistrates will together enforce the laws we have.

We think it is shown clearly that the commendable work of rehabilitation of lines should not stop with main lines, but should be continued on the branch lines until they are a state of efficiency. Heavier equipment, higher speed, greater tonnage have subjected lightly constructed and

maintained branch lines to strains which were never contemplated. This demands continued caution in operation which sooner or later fails and an accident occurs.

The importance of a careful and frequent inspection of right of way fences and gates by the carriers has been shown. Railroads have complained to us that land owners and others habitually leave farm crossing gates open. This is an undoubtedly serious menace. We have recommended that the carriers bring injunction suits to compel the negligent land owners to keep their gates closed at all times when not in actual use. The time has come when all rail lines in the State should be fenced, except at stations. The present fencing law amounts to no more than a rule of action in damage suits for the killing of stock, and is worthless as a safeguard for the traveling public. Every railroad in the State should be compelled by statute, within a reasonable time, to erect a lawful fence, as defined by existing law, along each side of its right of way, except at stations and within the limits of incorporated towns and cities.

In conclusion, we believe that a continuance of the policy of publicity for accidents, and of investigation, both by the officers of the company and by representatives of the public, will minimize the violation of operating rules which result in many preventable accidents.

RECIPROCAL DEMURRAGE.

Two successive applications were made by the Oregon Electric Company to suspend the penalty provisions of section 26 of the Railroad Commission Act, the reciprocal demurrage section. After hearings had, orders were entered as prayed.

TARIFFS.

Since the last report, 1,165 schedules of freight and passenger rates have been filed with the Commission. Since the organization of the Commission 1,749 freight tariffs and 708 passenger tariffs have been received and filed. This takes no account of supplements and amendments, which far outnumber the original tariffs.

As stated in the last annual report, we have prescribed that tariffs for State business shall follow the same form and style as interstate tariffs, which are regulated by the Interstate Commerce Commission. The tendency has been toward a reduction in number and simplification in tariffs.

Shippers throughout the State generally have learned that company have their rates checked by application to this Commission. In many cases overcharges have been corrected by visor, condence through this department without annoyance ferred on the shipper.
no action.

MAP OF OREGON.

The Commission has received hundreds of requests for a map of the State. The greatest part of these requests comes from persons outside of Oregon who either have business dealings within the State or contemplate coming to Oregon for permanent residence. It is customary for the railroad commissions in the several States to issue a State map. We believe that a sectional map of the State designed to show the rail lines, lands reserved from settlement, and the permanent forest reserves, and the irrigation projects, as well as the physical features of the State, would be of great use not only to the citizens of this State but as an advertisement. Such a map should be furnished gratuitously to proper persons. We recommend that this matter have the attention of the Legislative Assembly.

INCREASE IN TRANSCONTINENTAL FREIGHT RATES.

On January 1, 1909, transcontinental freight tariffs 2 E east bound and 4 D west bound will take effect. These tariffs effect a very great increase in the transportation charges on many commodities produced in the State of Oregon and shipped east, or transported from the east into Oregon for local consumption. The commodities affected are generally those of which the heaviest tonnage moves. While it is impossible to estimate with accuracy the extent of the increase, yet we believe that it will amount to as much per annum as the total running expenses of the State government.

As the Interstate Commerce Commission has no authority under the existing law to suspend the operation of the increased rates pending inquiry into the reasonableness of the advances, the only way these advance rates can be kept from going into effect is by injunction proceedings in the United States Circuit Court, brought by shippers who will be injured thereby. Relief must be had through the Interstate Commerce Commission.

This commission has the matter well under investigation and is conferring with interested shippers and others with a view of taking action as will conserve the rights alike of the shipper and the consuming public.

AMENDMENTS TO THE RAILROAD LAWS.

We are charged with the duty of recommending Governor any amendment of the railroad laws we deem proper.

At the general election in 1906, as to article VI, section 2 of the Constitution amendment read as follows:

was
list. A
in operation,
that State.

We have already
statutory fencing law
a reducing of all rates
Shippers depots and in
complaints railroads have
mayor. Freight trains for
visitors, dependence through the
ferred on the shipper.
takes no action.

APPENDIX I

Summary of Proceedings had on Complaint before the Commission

APPENDIX I

PART I—INFORMAL COMPLAINTS

No. 46. INFORMAL COMPLAINT.—(Continued from 1907 report.)

This matter was reopened by complainant who stated that the Southern Pacific Company had rendered him a bill for putting in a switch amounting to \$1046.00. This he considered excessive. On taking up the matter with the railroad company it developed there had been an error in the auditor's office and the bill was accordingly corrected to read \$545.00. This amount plaintiff considered also excessive and refused to pay. Later the company rendered a third bill for the switch amounting to \$251.98, and this the Commission advised complainant to pay.

CLOSED.

No. 61. INFORMAL COMPLAINT.—N. E. Winnard, *et al* vs. The Oregon Railroad & Navigation Company. (Continued from 1907 report.)

The above named plaintiffs heretofore made complaint concerning the rates charged on grain on the Heppner Branch of The Oregon Railroad & Navigation Company, and agreed to confer with the people of Pendleton and vicinity concerning the matter. Conference was had by the Commission with the shippers at Pendleton, who stated that they would probably await the result of the investigation of grain rates in the State of Washington. On July 9, 1908, the Commission adopted a resolution providing that an investigation be made of all grain rates on The O. R. & N. Co. in Oregon. Such investigation is now in progress (see F-52, F-53, F-54, and F-55 *infra*) and this case is accordingly closed.

CLOSED.

No. 130. INFORMAL COMPLAINT.—(Continued from 1907 report.)

This was a complaint concerning the need of first aid appliances for injured employees at stations on the line of The Oregon Railroad & Navigation Company, particularly between Umatilla and Pendleton. Investigation showed that emergency trunks were maintained at The Dalles, Pendleton and La Grande, and similar trunks were to be installed soon at Umatilla, Baker City and Huntington. Inspection of the trunk maintained at Pendleton by the county health officer of Umatilla County revealed that the railroad company has at that place a fully equipped emergency chest with stretchers and everything necessary. The matter was accordingly closed.

CLOSED.

No. 155. INFORMAL COMPLAINT.—*Ex Parte* Oregon & Washington Lumber Manufacturers' Association. (Continued from report of 1907.)

The above named association on September 9, 1907, took up with this Commission the matter of the proposed advance in rates on lumber

from coast points to points in the Middle West. The Commission laid the matter before the Interstate Commerce Commission. Thereafter the above association and others interested filed a bill in the United States Circuit Court asking for a temporary injunction restraining the railroad companies from putting the advanced rates in effect until their reasonableness had been passed upon, and also brought formal complaint before the Interstate Commerce Commission. The matter having been thus disposed of, the case was considered closed on the record of this Commission. CLOSED.

No. 157. INFORMAL COMPLAINT.—(Continued from report of 1907.)

Complaint had been made by the residents of Stayton that no station agent was maintained at Kingston, Oregon, for the accommodation of travelers and shippers. After considerable correspondence with the railroad company and the complainants the Commission was finally advised that the matter had been satisfactorily adjusted and it was accordingly closed. CLOSED.

No. 199. INFORMAL COMPLAINT.—(Continued from report of 1907.)

This was a complaint with regard to an alleged overcharge for freight on a piano, and of a charge of storage for holding the piano for some two months. The complainant was advised that there was no overcharge, as the freight had been assessed according to the published tariff. The matter of storage charges was finally adjusted between the parties. CLOSED.

No. 200. INFORMAL COMPLAINT.—(Continued from report of 1907.)

This was a complaint concerning the failure of Southern Pacific Company to furnish cars for the shipment of lumber from Leland, Oregon. The matter was taken up with the company and investigation had. The Commission advised plaintiff that if it did not hear further from him it would consider that cars were being furnished and the matter concluded. No further complaint being made, the matter was closed. CLOSED.

No. 206. INFORMAL COMPLAINT.—(Continued from report of 1907.)

Complaint was made concerning a cattle guard at a private crossing on the line of Southern Pacific Company, and inquiry was made concerning the company's duty to maintain lawful fences and destroy noxious weeds on its right of way. The Commission advised as to the law concerning fencing of right of way and the destruction of noxious weeds, and took up the matter of the cattle guard with the railroad company's operating department. Thereafter the general manager advised that the cattle guard in question was being replaced with a new standard Kennedy surface guard. CLOSED.

No. 214. INFORMAL COMPLAINT.—(Continued from report of 1907.)

A lumber mill near West Scio on the line of the Southern Pacific Company inquired concerning the rule for notifying shippers when cars have been placed ready for loading. The matter having been presented

to the railroad company, an adjustment was made by it with the shipper which was satisfactory. CLOSED.

No. 216. INFORMAL COMPLAINT.—(Continued from report of 1907.)

This related to the failure properly to light passenger cars on trains arriving at Portland over The Oregon Railroad & Navigation Company. The attention of the general manager was called to the matter and he explained that the difficulty was due to the fact that there are no Pintsch gas plants between Council Bluffs and Portland; but that the matter had been taken up and would be remedied shortly. The matter was also called to the attention of The Pullman Company. On February 19, 1908, Mr. O'Brien advised that there had been only one case of gas shortage since December 27, 1908, and that was probably due to a defect in the car; he thought there would be no more trouble. In want of further complaint the matter was closed. CLOSED.

No. 220. INFORMAL COMPLAINT.—(Continued from report of 1907.)

This was a complaint of the shippers at Hugo on the line of Southern Pacific Company, who asked that a freight shed be erected at that point. The matter was taken up with the railroad company, and on February 27, 1908, the Commission was advised that a freight shed had been completed. Plaintiffs having informed the Commission that the building was satisfactory, the matter was closed. CLOSED.

No. 221. INFORMAL COMPLAINT.—(Continued from report of 1907.)

It was alleged that the stock yards at La Grande and Umatilla, on the line of The Oregon Railroad & Navigation Company were inadequate and that stock was held for an unnecessarily long time at division points. This complaint was the subject of an investigation by the Commission, but plaintiffs having failed to pursue it, and the matters complained of having been covered by other complaints the record herein was considered closed. CLOSED.

No. 223. INFORMAL COMPLAINT.—(Continued from report of 1907.)

The Commission took up the matter of the extension of delivery limits of express companies in Portland, Oregon, and the filing with the Commission of a definite statement of said limits. The result was the extension of delivery limits by Wells Fargo & Co. and the Pacific Express Co., and the filing of a statement of delivery limits by all the express companies doing business in Portland. CLOSED.

No. 230. INFORMAL COMPLAINT.—(Continued from report of 1907.)

The Commission investigated the abrogation by The Oregon Railroad & Navigation Company and the Northern Pacific Railway of the rule which permitted small shipments from different consignors to one consignee to be treated as one shipment. Correspondence was had with the railroad commissions of several states throughout the United States, and the information obtained seemed to indicate that the practice established by the above named companies was the usual and reasonable one. Investigation was therefore discontinued. CLOSED.

No. 233. INFORMAL COMPLAINT.—(Continued from report of 1907.)

Complainants herein alleged inability to secure cars for the shipment of wheat from Adams to Albina, Oregon. The matter was taken up with the railroad company and Mr. O'Brien, general manager, advised that the parties who handled plaintiffs' grain at Adams were receiving cars but apparently were loading their own grain in preference to plaintiffs'. Plaintiffs were so advised and thereafter informed the Commission that they had succeeded in shipping their grain, and admitted that they had found it to be a fact that warehouse men do not always ship as ordered.

CLOSED.

No. 234. INFORMAL COMPLAINT.

A petition to the Commission by a number of residents along the line of the Oregonian Railway (leased and operated by Southern Pacific Company) between Shelburn and Tallman set forth that a railroad bridge on said line, over the South Santiam River, had been washed out by the freshets of the winter of 1906-7, and had never been replaced; that Southern Pacific Company had ceased to operate its trains between Shelburn and Tallman, to the great inconvenience and damage of petitioners as producers and shippers of produce, and travelers over the railroad in question. The Southern Pacific Company replied that trains were operated to Crabtree instead of only to Shelburn, leaving a line between Crabtree and Tallman, seven miles, over which there is no operation. The company was unable to maintain a bridge over the South Santiam on account of the shifting of the channel, and believed the consequent inconvenience slight. Considerable correspondence was had, but it appearing that no informal adjustment was possible, the Commission advised complainants' attorneys to file formal complaint. This was done and the matter transferred to Formal Docket, No. F-50.

No. 235. INFORMAL COMPLAINT.

Permission granted the Portland Railway Light and Power Company to publish on less than statutory notice a rate of 4 cents a yard on gravel from Sycamore, Oregon, to Addison, Oregon, the gravel being intended for road improvements for the county of Multnomah.

CLOSED.

No. 236. INFORMAL COMPLAINT.

On December 11, 1907, permission granted the Astoria & Columbia River Railroad Company to issue a tariff making effective a one and one-third fare from points on its line to Portland on round trip certificate plan, selling dates December 11, 12, and 13; on account of a meeting of the Oregon State Dairymen's Convention.

CLOSED.

No. 237. INFORMAL COMPLAINT.

On December 24, 1907, The Oregon Railroad and Navigation Company and Southern Pacific Company lines in Oregon made oral application for permission to make effective on one day's notice tariffs made necessary by the Interstate Commerce Commission's special circulars No. 3 and No. 5. Said circulars required that railroads eliminate from their tariffs on or before December 31, 1907, all rules or applications

providing that rates between two specific points must not be exceeded by two points directly intermediate. As no changes were to be made in existing charges the Commission allowed the tariffs to become effective as requested.

CLOSED.

No. 238. INFORMAL COMPLAINT.—*Ex Parte* The Oregon Railroad & Navigation Company.

On December 24, 1907, the above named company represented that its tariff L-509 names rates on sand, etc., between local stations, and provides a rate of three cents per 100 pounds on sand from Sand Spur to Celilo, Oregon; that a number of shipments had been made from Umatilla to Celilo (a distance of 14 miles less than from Sand Spur to Celilo) and charged for by the agent on the basis of the three cent rate. Since, however, the tariff does not bear a statement that charges from intermediate points shall not exceed the charge of 3 cents, freight was assessed at 7 cents, according to the distance tariff. The company asked permission to collect for shipments already made on the basis of 3 cents per 100 pounds weight, alleging its belief that a higher rate would be unjust and unreasonable. The 3 cent rate was restored October 19, 1907. The Commission advised the railroad company that the tariff should be so interpreted as to apply the 3 cent rate from Umatilla to Celilo; this would entitle all parties who had shipped during the time the 3 cent rate from Sand Spur to Celilo was effective, to refunds. However, as this 3 cent rate expired June 30, 1907, shipments handled after that time and before the rate was restored could not be charged at the rate of 3 cents per 100 pounds without special permission.

On June 25, 1908, the above named railroad represented that Smythe & Jones had shipped 18 cars of sand from Umatilla to Celilo, Oregon, between September 24th and October 17th, 1907, to which the distance tariff of 7 cents per 100 pounds was applied. The railroad company asked permission to charge the 3 cents rate. The matter was set down for hearing June 29, 1908, and the testimony of the shippers taken. Thereafter the Commission ordered that authority be granted the company to make reparation in the sum of \$680.00, representing the difference in charges made on the basis of 7 cents and 3 cents per 100 weight.

It was ordered that the company make like reparation to all persons who shipped sand from Umatilla to Celilo under the 7 cents rate, and that the Commission should be notified when reparation had been made as aforesaid. On July 27, 1908, the company advised the Commission that reparation had been made in accordance with the order of the Commission and that the records show that no other persons had made shipments of sand between Umatilla and Celilo during the period mentioned.

CLOSED.

No. 239. INFORMAL COMPLAINT.

In December, 1907, a Baker City firm made complaint that shipments to its customers along the line of The Oregon Railroad & Navigation Company suffered unreasonable delay, and particularly mentioned the case of a shipment to Union, Oregon, which was six days from Baker City. Later, a merchant of Union also took up the matter with the Commission and complained of delay in delivering shipments at that

place. The matter was taken up with the railroad company and on January 20, 1908, the company admitted that there had been delay, but stated that the trouble had been remedied and it was thought that there would be no further cause for complaint. However, in May complaint was again made by the Union merchant concerning a shipment which was five days moving from La Grande to Union. This matter was taken up with the railroad company and satisfactory explanation given. Complainant then advised that he would watch the service for a time and if occasion for complaint again arose he would take the matter up with the commission. CLOSED.

No. 420. INFORMAL COMPLAINT.—*Ex Parte* The Oregon Railroad & Navigation Company and Southern Pacific Company.

On December 29, 1907, the Commission granted permission to make effective on one day's notice a rate of one and one-third fare for the round trip account of certain officers of the Oregon National Guard, home stations to Portland and return.

No. 241. INFORMAL COMPLAINT.

On January 2, 1908, the Commission called the attention of the Southern Pacific Company to the unsatisfactory condition of its stock pens at Salem, Oregon. On January 22nd the general manager of the company advised that the stock pens would be renewed as soon as possible and in the meantime they would be drained and graveled. Later the Commission was advised by shippers that the stock pens had been improved and were in a satisfactory condition. CLOSED.

No. 242. INFORMAL COMPLAINT.

On January 6, 1908, complaint was made by a resident of Brooks, Oregon, that the Southern Pacific Company would not permit complainant to construct a sidewalk across its right of way to the depot at that place. The matter was referred to the company for answer and the Commission was advised that the company could not permit a sidewalk to be placed as desired by complainant. Later the Commission was advised an adjustment had been reached. CLOSED.

No. 243. INFORMAL COMPLAINT.

Complaint was made in January, 1908, that shippers were unable to get loaded cars transferred from The Oregon Railroad & Navigation Company's line at Pendleton, Oregon, to the line of the Northern Pacific Railway Company. The Oregon Railroad & Navigation Company answered that Pendleton is not a regular interchange point with the Northern Pacific Railway Company and there is no direct connection at that point for making transfers. The Commission reported the matter to Mr. G. W. Phelps, district attorney, at Pendleton, and requested him, if in his opinion action could be maintained, to commence proceedings to secure connection of the two railway lines. Mr. Phelps took the matter up with the railroad company and was advised by Mr. J. P. O'Brien, general manager, that in his opinion the proposed connection would be of little value and that there was little demand for it; that

there probably was no objection to its being put into effect if there was an actual necessity for it. Later Mr. Phelps advised the Commission that the complainants had decided for the present to drop the matter, and it was therefore closed.

CLOSED.

No. 244. INFORMAL COMPLAINT.

In January, 1908, a resident of Tangent, Oregon, complained of an overcharge on a bundle of fruit trees shipped from Tangent to Hugo, Oregon. As it appeared from the tariffs on file in the office that complainant had been overcharged the matter was taken up with the railroad company, and on January 28th the company stated that its agent at Tangent had been instructed to make refund.

CLOSED.

No. 245. INFORMAL COMPLAINT.

On January 8, 1908, the Commission furnished John Manning, district attorney, Portland, Oregon, with data showing that The Oregon Railroad & Navigation Company had apparently been guilty of violation of Chapter 143, Laws of Oregon for 1907 (with regard to hours of labor of railroad employes), and asked him to institute proper proceedings for the enforcement of the law. On January 30th Mr. Manning acknowledged receipt and promised investigation. On June 6th, the Commission having had no further word from Mr. Manning, asked him what steps he had taken in the matter; he replied that as he was going out of office on the 5th of July he thought it better to leave the investigation for the action of the grand jury in the fall.

PENDING.

No. 246. INFORMAL COMPLAINT.

On January 8, 1908, the Commission called the attention of Mr. G. W. Phelps, district attorney, to violations of Chapter 143, Laws of Oregon for 1907, occurring on the line of The Oregon Railroad & Navigation Company east of The Dalles, and asked him to institute proceedings according to law. Mr. Phelps took the matter up and the general superintendent of the company was indicted in the circuit court for Umatilla County. The matter was argued on demurrer to the indictment on August 21, 1908, and further time given for filing of briefs.

PENDING.

No. 247. INFORMAL COMPLAINT.

On January 11, 1908, the Commission granted permission to the Central Railway of Oregon to make effective on January 15, 1908, a rate of three cents per hundredweight on ice from Union Junction to Cove.

CLOSED.

No. 248. INFORMAL COMPLAINT.

In January, 1908, the Commission took up with The Oregon Railroad & Navigation Company the matter of a rate of a fare and one-third to Portland and return at the week's end for points on the line of said company east of Portland. Mr. McMurray, general passenger agent, stated that such rates are in effect as far as The Dalles and that east of that point the company had no request for such service,

and that the territory was so sparsely settled that he did not think the business would warrant the rates. Later on he advised that investigation showed no demand for rates referred to between The Dalles and Pendleton. The Commission advised the residents of Pendleton that if they desired the rates in question they should make some showing to that effect, or the Commission must conclude that the present conditions are satisfactory. As it did not appear that there was any concerted demand or desire for such service the matter was **CLOSED.**

No. 249. INFORMAL COMPLAINT.

In December, 1907, a shipper asked the assistance of the Commission in securing a spur at Glover, Oregon, on the line of The Oregon Railroad & Navigation Company. The Commission took up the matter informally and secured the promise that a switch would be put in, and so notified the complainant. On January 30th complainant notified the Commission that he had received advice from the railroad company that the switch would be put in and expressed his satisfaction. **CLOSED.**

No. 250. INFORMAL COMPLAINT.

A resident of Forest Grove complained to the Commission that household goods shipped by him from Mason, Nebraska, had been destroyed by fire while in possession of the Northern Pacific Railway Company and wished to know concerning his reimbursement for the loss. The matter was taken up with the railroad company and the fact developed that the goods had been released to a valuation of \$5.00 per hundred. The railroad company made complainant an offer on this basis, and the Commission advised plaintiff that so long as a definite offer had been made it would regard the case as closed, unless he desired further information. **CLOSED.**

No. 251. INFORMAL COMPLAINT.

The Commission advised Mr. L. R. Fields, general superintendent, of the Southern Pacific Company, that on January 21, 1908, the passenger coach on train No. 27 between Eugene and Marcola was not heated and the passengers suffered from the cold. The railroad company was asked to investigate and the Commission was later advised that the matter had been given attention with a view to preventing further occurrences of the sort. **CLOSED.**

No. 252. INFORMAL COMPLAINT.

On January 30, 1908, The Oregon Railroad & Navigation Company was given permission to publish a rate of twenty-five cents a ton on gypsum rock in carloads, minimum weight the marked capacity of car, from "one mile beyond Blakes," Oregon, to Lime, Oregon, on filing tariff one day in advance. **CLOSED.**

No. 253. INFORMAL COMPLAINT.

In February, 1908, the Board of Trustees for the State Institution for the Feeble Minded advised the Commission that it had applied to the Southern Pacific Company for a switch at a point where the

new buildings for said institution were to be located. The matter was taken up with the railroad company, which promised to install the track as soon as plaintiff would prepare the grade. Later, the institution advised the Commission that owing to the fact that the bids on the buildings did not take into account the switch in question complainant did not care to pursue the matter of obtaining the switch.

CLOSED.

No. 254. INFORMAL COMPLAINT.

On February 1, 1908, Mr. R. B. Duncan of Ironsides, Oregon, made complaint to the Commission that he had lost two steers from a car of The Oregon Railroad & Navigation Company at La Grande, Oregon, on account of the defective condition of such car and that the railroad company had refused to make settlement. The matter was taken up informally with the railroad company and later Mr. Duncan advised that his claim had been settled.

CLOSED.

No. 255. INFORMAL COMPLAINT.

On February 4, 1908, a resident of Amity, Oregon, asked for information concerning the rate on land plaster between McMinnville and Amity. He stated he had been charged thirteen cents per hundred from Portland to Amity. He was advised that the correct rate from Portland to Amity was eight cents. Complainant later stated that he had made a shipment of the same commodity the year before on which he had been overcharged and that he was making application for refund. The Commission called the matter to the attention of the Southern Pacific Company, and on April 20th the complainant advised that the agent at Amity had been ordered to refund all overcharges.

CLOSED.

No. 256. INFORMAL COMPLAINT.

Some sixty persons, shippers and patrons of the Southern Pacific Company, residing near or at the station of Gaston, alleged that the depot accommodations at that station are inconvenient and insufficient. This matter was called informally to the operating department of the Southern Pacific Company. No action being taken a formal complaint was prepared and sent to complainants for signature. On its being signed and filed the matter was transferred to Formal Docket No. 41.

CLOSED.

No. 257. INFORMAL COMPLAINT.

It was represented to the Commission by some of the shippers of stock at Ontario, Oregon, that there was no water in the yards at that place, and the matter was taken up with the officials of the Oregon Short Line Railroad Company. Mr. P. L. Williams, general attorney, represented that putting water in the stock yards at Ontario was a very difficult matter, and that there was no real need for supplying these yards with water, since stock was very seldom held there for any length of time, the yards at Huntington being used for an unloading point. The Commission sent a copy of Mr. Williams' letter to the mayor of Ontario and asked him to communicate its contents to the stockmen at that place. No reply being had the matter was closed.

CLOSED.

No. 258. INFORMAL COMPLAINT.

The Commission, at the request of the citizens of Salem, took up with Wells Fargo & Company the matter of delivery limits in that city. A committee from the commercial organizations presented a request for an enlargement of the delivery limits, and on April 22, 1908, a conference was had between the committee, Mr. Carpenter, route agent of Wells Fargo & Co., and the members of the Commission. Later an agreement was arrived at whereby the delivery limits were extended.

CLOSED.

No. 259. INFORMAL COMPLAINT.

A number of merchants and manufacturers in Portland, and shippers of freight, complained that the Southern Pacific Company, along whose line complainants are located, refused to connect or permit to be connected its track with the track of the United Railways Company. An investigation by the Commission was requested. Transferred to Formal Docket No. 38.

No. 260. INFORMAL COMPLAINT.

A number of farmers in the vicinity of Lexington, on the Heppner branch of The Oregon Railroad & Navigation Co., made representations to the Commission that they have been endeavoring without success to secure a site for the erection of a warehouse at Lexington on the ground of the railroad company. Considerable correspondence was had with regard to this matter and a personal investigation was made by a member of the Commission. Finally the railroad company made an offer to those interested of a site for the location of the warehouse. This offer was accepted by applicants, and the Commission thereupon instructed complainants that if there was no further demand for its services the matter would be regarded as closed.

CLOSED.

No. 261. INFORMAL COMPLAINT.

The Oregon Electric Railway Company stated it had on the date of its application, February 11, 1908, but a small number of cars for handling freight traffic, hence could not undertake to meet all demands made on it by shippers. Since it would like to haul such freight as it is able without being subject to demurrage claims, it asks for a suspension of the demurrage provision for thirty days, with the privilege of further extension if necessary. Formal proceedings being necessary the matter was transferred to Formal Docket No. 40.

CLOSED.

No. 262. INFORMAL COMPLAINT.

In February, 1908, O. A. Palmer made complaint against the Portland Railway, Light & Power Co. of an alleged overcharge for switching a car of lath from Hazelwild switch to Lents Junction, and a car of wood from Sunnyside Spur to Spicer Spur, all of said stations being on the line of said company. The company replied that there were no rates in effect between the stations named at the time of the movement, and that the charges were assessed at the lowest rates that would apply. On April 29th the company advised the Commission that it wished to publish a tariff covering the shipment of lath from

Hazelwild to Lents Junction and to make reparation to plaintiff for excessive charge under authority of the Commission's circular No. 26 of February 28, 1908. The Commission set the matter of refund for hearing; the testimony of plaintiff was taken with regard to the shipment, and on August 14, 1908, an order was issued granting authority to the Portland Railway, Light & Power Co. to make reparation to Mr. Palmer of \$17.87, representing the overcharge on the car of lath. The matter of excessive charge on the car of wood was dropped by plaintiff. CLOSED.

No. 263. INFORMAL COMPLAINT.—*Ex Parte* Chas. K. Spaulding Logging Company.

The above named company stated that transportation companies mark cars as to their minimum capacity; they also have a maximum height limit (13½ feet from top of rail) which occasionally makes it impossible to load to the minimum capacity. Complainant inquires on what weight freight should be assessed in such cases. Complainant also inquires, if a 50,000 capacity car should be ordered and the transportation company should furnish a car of 60,000 capacity at "transportation company's convenience," and the car should be loaded with 53,000 pounds, on what weight freight should be assessed. Inquiry developed that the shipments complainant had in mind were made to Utah points and were handled by the Southern Pacific Company, The Oregon Railroad & Navigation Company and the Oregon Short Line Railroad Company. It was learned that the matter of maximum height limit had been arbitrarily dealt with by the agent at Salem. Complainant advised that it had been furnished with a copy of the railway line clearances and anticipated no further trouble in this regard. Mr. R. B. Miller, general freight agent of The Oregon Railroad & Navigation Company and Southern Pacific Company, stated he could not find any instructions had been issued restricting the height limit.

With regard to the second matter brought up by complainant it developed that the transcontinental tariffs have no provision with regard to assessing charges on less than a minimum capacity of car furnished for loading, although such car may be larger than has been ordered by the shipper. The complainant was so advised, and the Commission explained that if it was desired to bring the matter before the Interstate Commerce Commission we would furnish whatever assistance was possible. PENDING.

No. 264. INFORMAL COMPLAINT.

The Union Flouring Mill Company furnished the Commission with papers regarding a claim against The Oregon Railroad & Navigation Company on account of alleged wrong routing of an interstate shipment. Investigation by the Commission indicated that under the rulings of the Interstate Commerce Commission the complainant was entitled to no refund, and we so advised. CLOSED.

No. 265. INFORMAL COMPLAINT.

A resident of Gaston, Oregon, advised that he had checked a grip from Portland to Gaston some months before; that same had not

been delivered to him nor had he been able to secure settlement of a claim which he had put in against the Southern Pacific Company. The matter was taken up with the company and the Commission was after a short time advised by Mr. McMurray, general passenger agent, that the company had been unable to locate the grip and therefore had made settlement with the plaintiff for the value thereof. CLOSED.

No. 266. INFORMAL COMPLAINT.

The city recorder of Jefferson, Oregon, asked the Commission to request the Southern Pacific Company to construct a sidewalk at Jefferson from its depot to connect with the city's walk; to provide sufficient lights about the depot and grounds; to maintain a proper amount of heat in the waiting room; and to install water in the livestock pens. After some correspondence complainant stated that satisfactory adjustment had been made in regard to the above matters, except that the lights around the depot and platform were not considered sufficient. An additional light has been recommended by the Commission and will be installed by the company. CLOSED.

No. 267. INFORMAL COMPLAINT.

In February, 1908, several residents of Mill City, Oregon, advised the Commission that they had been interfered with in their hauling of logs across the track of the Corvallis & Eastern Railroad Company; they asked the intercession of the Commission in their behalf. The matter was investigated by a member of the Commission and the parties advised to continue hauling. As it was understood later that no further difficulty had been experienced the matter was regarded as closed. CLOSED.

No. 268. INFORMAL COMPLAINT.

On request of a resident of Millersburg, Oregon, the Commission took up with the Southern Pacific Company the matter of having that station made a flag stop for trains 11 and 12. The railroad company gave the assurance that the desired arrangement would be made at once. Complainant was so notified. CLOSED.

No. 269. INFORMAL COMPLAINT.

On February 21, 1908, complaint was made that a shipment of goods from North Yakima, Washington, to Lone, Oregon, on February 5, 1908, had not been delivered. The Commission took the matter up with The Oregon Railroad & Navigation Company and on February 28th the general manager of that company advised that the delay was due to the station officers at Wallula failing to rebill the shipment when received at that place from the Northern Pacific Railway Company; he said that the shipment had been delivered and action taken to avoid a repetition of such an occurrence. CLOSED.

No. 270. INFORMAL COMPLAINT.

On February 11, 1908, Southern Pacific passenger train No. 3 was wrecked near Forest Grove, Oregon, at 5:48 p. m., three passengers

being killed and twenty-three injured. The Commission proceeded to the scene of the wreck and made a careful examination of the surroundings and on the evening of February 12th examined such witnesses as were procurable at that time. On February 18th an investigation was had at Portland, Oregon, and considerable testimony taken. On February 28th the Commission made a statement of its findings, copy of which was furnished to the railroad company. See text of this report, page 25.

CLOSED.

No. 271. INFORMAL COMPLAINT.

The Pacific Hardware & Steel Company of Portland, Oregon, wrote the Commission that through an error in the office of The Oregon Railroad & Navigation Company complainant had shipped three cars of scrap iron from Baker City to Portland at a rate of 36 cents per hundred pounds instead of 21¼ cents, a former rate which complainant supposed was effective. The railroad company admitted the 21¼-cent rate had been taken out in error and re-issued the old rate. The Pacific Hardware & Steel Company asks that this Commission make a ruling, in accordance with the rulings of the Interstate Commerce Commission under similar circumstances, allowing the railroad company to refund the amount of the alleged overcharge. After careful consideration the Commission on February 28, 1908, made the following ruling which is intended to indicate its course with regard to such matters hereafter:

"Several requests have been made to the Commission for authority to make reparation to shippers on intra-state shipments moving by accident or oversight at rates which are conceded to be unreasonable. Heretofore we have not been able to see our way clear under the statute to authorize reparation, in such cases. We are now convinced that this is a matter which should receive a liberal construction at our hands, and we wish to announce the following as the principle which will guide us in determining such matters:

Upon request of any shipper or carrier, with the concurrence of the other party, or upon the request of both carrier and shipper, the Commission will entertain an application for authority for the carrier to make reparation to the shipper of the difference between what is conceded to be a reasonable rate and the rate charged. The carrier should signify its willingness to put the lower rate into effect and to maintain it for at least six months; and reparation should, of course, be voluntarily awarded by the carrier to *all* who have made shipments which are affected by the rate or rates in question.

In order to prevent injustice as between shippers, the Commission will grant an application only after satisfying itself as to the *bona fides* of the particular transaction. This will be done by taking the evidence of the shipper, as to which due notice will be given both parties, and by such other means as may be found necessary.

It is not intended that this procedure shall be used except as an extraordinary remedy. We urge upon carriers the importance of correctness and comprehensiveness of tariffs."

Thereafter the application of the Pacific Hardware & Steel Company for reparation was set down for hearing on March 7, 1908. Hearing was had and on March 13th the Commission granted The Oregon Railroad & Navigation Company authority to refund to the Pacific Hardware & Steel Company \$271.14, the amount claimed by complainant. Thereafter the railroad company advised that refund had been made in the sum of \$268.86, the corrected amount of the

overcharge, which was agreed to by complainant, and that a rate of 21¼ cents per 100 pounds on scrap iron from Baker City to Portland had been put into effect to continue for at least six months. CLOSED.

No. 272. INFORMAL COMPLAINT.

On February 25th the Commission notified the Corvallis & Eastern Railroad Company that complaint had been made that there was but one toilet in each passenger car, used by both men and women, and asked if the company would not put in an additional toilet in each car. The railroad company replied that the matter would be attended to at once and on April 25th informed the Commission that one first class coach had been so equipped and sent forward and the other was to be sent forward as soon as possible. CLOSED.

No. 273. INFORMAL COMPLAINT.

A resident of Heppner made complaint concerning a shipment of cattle which he made from Ione to Portland, which shipment was delayed by missing the regular freight train at Heppner Junction, and was obliged to wait at that place and also at The Dalles. At The Dalles the stock was unloaded and re-loaded by company employes and forwarded to Portland at 6:55 P. M. of February 23rd, it having left Ione February 22nd at 8:50 P. M. When the stock reached Portland complainant was obliged to pay a bill of expense for handling and feeding at The Dalles amounting to \$23.05. Complainant protested against the payment of this charge and also complained of the length of time consumed in delivering the shipment at Portland. The Commission advised complainant that the charge was apparently unnecessary and unreasonable and should, under the circumstances, have been borne by the railroad company, but that the Commission is not empowered to order such overcharges refunded. The matter of services was investigated further by the Commission and was also taken up at the time hearing was had under complaint F-49, at The Dalles, July 8, 1908. CLOSED.

No. 274. INFORMAL COMPLAINT.

On March 4, 1908, permission was granted the Portland Railway, Light & Power Company to issue a rate of 3½ cents per hundred on lumber between Oregon City and Portland, effective March 6, 1908. CLOSED.

No. 275. INFORMAL COMPLAINT.

On March 4, 1908, permission was granted the Portland Railway, Light & Power Company to make effective March 6, 1908, a rate of 4 cents per hundred pounds on strawboard and cardboard in carloads, minimum weight 30,000 pounds, from East Portland to Milwaukie. CLOSED.

No. 276. INFORMAL COMPLAINT.

H. S. Gile & Company, of Salem, Oregon, made complaint that the Southern Pacific Company has arbitrarily increased its L. C. L. rates between San Francisco and Salem, and Portland and Salem.

Complainant furnished expense bills showing that the rate on citrus fruits in 1904 and 1905 was 40 cents and the present rate from San Francisco to Salem is 69 cents; complainant stated also that the service was poorer than formerly. The matter was taken up with the Southern Pacific Company and reply was made that the conditions complained of were brought about by the railroad company having arranged rates so that Oregon jobbers may do business in territory north of Ashland, and claimed moreover that the rates complained of were not unreasonable. As to poor service, an investigation would be made with a view to remedying whatever deficiencies might exist. The Commission advised complainant that if it desired to present the matter to the Interstate Commerce Commission as a case of unreasonable rates, we should be glad to assist. As complainant did not prosecute the matter, it was considered closed. CLOSED.

No. 277. INFORMAL COMPLAINT.

On March 4, 1908, passenger train No. 6 of The Oregon Railroad & Navigation Company was derailed at Pilot Rock Junction near Pendleton, Oregon. Hearing was held at Portland on March 9th, at which time the testimony of the train crew and others was taken. Advice was also received from a committee of the citizens of Pendleton, who had made an investigation of the wreck. The Commission reported the track and equipment in apparent good condition, and that it did not appear the company or the train crew was to be blamed.

Commissioner Aitchison dissented from this report, expressing the opinion that the accident was due to excessive speed. CLOSED.

No. 278. INFORMAL COMPLAINT.

On March 13, 1908, complaint was made by a passenger from McMinnville to Salem via Portland that of two trunks checked through to Salem one was delayed in Portland for two days, and when it finally arrived was accompanied by a charge for storage, which complainant was obliged to pay. The matter was referred to Mr. J. P. O'Brien, general manager, and the Commission was advised that the charge was erroneously assessed and would be refunded. CLOSED.

No. 279. INFORMAL COMPLAINT.

On March 16, 1908, Karl J. Stackland complained of an overcharge of \$255.00 on a carload of apples shipped from Union, Oregon, to Wichita, Kansas. The matter was taken up with The Oregon Railroad & Navigation Company and on the eleventh of May Mr. Stackland advised that the claim had been paid in full. CLOSED.

No. 280. INFORMAL COMPLAINT.

This was a complaint for failure of the Southern Pacific Company to pay damages to a shipper for injury to a board shipped from Portland, Oregon, to Wilbur. It developed that an error had been made in the office of the railroad company and the matter was closed to complainant's satisfaction. CLOSED.

No. 281. INFORMAL COMPLAINT.

Complaint was made that the depot accommodations at Clackamas, Oregon, on the line of the Southern Pacific Company are inadequate. The substance of the complaint was communicated to the railroad company and reply was made that the statement had been exaggerated and that considering the business at Clackamas the accommodations at that place are ample. The Commission advised the complainant that if he wished to carry the matter further it would be necessary to file a formal complaint when it would be set for hearing in the regular way. As no steps were taken to follow up this matter it was considered closed. CLOSED.

No. 282. INFORMAL COMPLAINT.

Complaint was made by property owners near Portland that the Oregon Electric Railway Company had failed to keep the terms of a contract entered into by it with the owners of certain land along the line of the railway company, by which said company agreed to locate a station on complainants' land in return for its right of way. A conference was arranged between the representatives of the complainants and the railway company, but no definite result was attained. The Commission advised complainants that it had no jurisdiction over the matter unless it could be shown that the people living in the vicinity in question were not supplied with adequate station facilities; if complainants wished to bring the matter to a hearing on those grounds, the Commission would be glad to lend its assistance. Complainants not prosecuting the matter, it was closed. CLOSED.

No. 283. INFORMAL COMPLAINT.

Complaint was made by the owner of a farm along the west side division of the Southern Pacific Company lines in Oregon that the railroad company has failed to grant a road crossing to enable complainant to pass from one portion of his farm to the other, and that the railroad company fails to fence its track. The matter of the road crossing was referred to Mr. J. P. O'Brien, general manager, and complainant was advised that there seems to be no law requiring fencing of branch line tracks. Mr. O'Brien advised that complainant's application for a road crossing had been favorably acted upon and that complainant had been so advised. The Commission called the attention of Hon. A. M. Crawford, Attorney-General for the State of Oregon, to the question of fencing railroad tracks and asked for an opinion as to whether the Commission has a right to require the tracks to be fenced in case a hearing has been had and has shown that the lack of fencing is a source of danger to the public. The Attorney-General, on May 13, 1908, furnished an opinion in which he stated that the Commission is not authorized to require tracks to be fenced. CLOSED.

No. 284. INFORMAL COMPLAINT.

The assistance of the Commission was asked in locating a shipment of household goods shipped from Bannister, Michigan, to Rockford, Washington. The matter was taken up with Mr. J. P. O'Brien, who

gave the matter some attention and finally advised that it should be taken up at the other end of the line, and that he was not in a position to trace it. Complainant at this time advised that the goods had reached their destination.

CLOSED.

No. 285. INFORMAL COMPLAINT.

The Commission took up informally on its own motion the matter of depot facilities at the Jefferson street depot of the Southern Pacific Company in Portland, Oregon, and asked that improvements be made. The company showing no disposition to adjust the matters complained of, the Commission transferred the case to the Formal Docket, No. F-51.

No. 286. INFORMAL COMPLAINT.

The Malheur County Wool Growers' Association requested the Commission to take up with the Oregon Short Line Railroad Company the matter of rates on wool in bales from Vale, Oregon, to Atlantic Coast points. The Commission presented the matter to Mr. J. A. Reeves, general freight agent of the Oregon Short Line Railroad Company, and asked him whether he could not put in a rate on baled wool from Vale, Oregon, to Atlantic Coast points, which would enable shippers from that point to ship at the same rate as shippers from Baker City. Mr. Reeves advised that there had never been any rate on wool in bales from Vale since all the shipments from that vicinity had been made in sacks. It was claimed that the rate on sacked wool is reasonable and in comparison as low as could consistently be made on wool in bales. It was claimed, moreover, that no advantage would accrue to wool growers, since the expense of baling would offset any reduction in rates. A conference was had between the members of the Commission and a representative of the Oregon Short Line, but nothing definite was arrived at and the matter is still pending.

PENDING.

No. 287. INFORMAL COMPLAINT.

Complaint was made that a shipment of emigrant movables, including some horses and cattle, was delayed between Portland and Sheridan, Oregon, and consumed fifty-hour hours in traversing the sixty miles, and that the stock suffered for want of feed and water; the shipper complained also that he was compelled to pay a greater sum than the contract called for. The matter was taken up with the Southern Pacific Company and it was learned that the charges finally collected from the complainant were the correct ones, the agent at the point of shipment having made an error in quoting the rate. The delay in delivering the shipment was explained as due to the fact that the car arrived from Milton, the original point of shipment, at Albina on Saturday too late to go out on the train leaving on the west side division on that date. As there was no service on the west side division on Sunday the car was handled via Albany and Corvallis and reached Sheridan, the destination, at 2:30 P. M. Monday. This was, according to the railroad company, the most expeditious manner of handling the car under the circumstances.

CLOSED.

No. 288. INFORMAL COMPLAINT.

A resident of Myrtle Creek, Oregon, complained of the inconvenient location of the depot at that place; of the inadequate sidetrack facilities, and facilities for loading stock, and of inconvenient regulations as to keeping the depot open for the accommodation of passengers. The complainant also called the attention of the Commission to a claim which he had presented to the Southern Pacific Company for damage to shipment of goods from North Bend to Myrtle Creek and complained of delay in securing a settlement. The Commission took up these various matters with the Southern Pacific Company and was advised that the claim had been referred to the San Francisco office and was on the point of being settled. With regard to depot facilities, a member of the Commission visited the station and inspected the conditions there. Later, the general manager of Southern Pacific Company stated that the construction of a two-car stock corral at Myrtle Creek had been authorized. The general manager has also promised to visit Myrtle Creek and inspect the depot site and the proposed site which the citizens of that locality have proffered for use in lieu of the present location. Complainant failing to prosecute this matter it was ordered closed.

CLOSED.

No. 289. INFORMAL COMPLAINT.

Mr. T. E. Wall of Lyons, Oregon, stated that there was need of a depot at that place on the line of the Corvallis & Eastern Railroad Company. The company on being requested for a statement said the business at Lyons did not justify an increase of facilities at that place. The Commission drew formal complaint and sent to plaintiff for signature, and when same was filed transferred the case to Formal Docket, No. F-47.

CLOSED.

No. 290. INFORMAL COMPLAINT.

On April 14, 1908, a resident of Lebanon complained that he had a shipping receipt for a carload of feed and flour which had been shipped from The Dalles, Oregon, to Albany on April 4, and had not yet reached its destination. The matter was taken up with the Southern Pacific Company which reported that the car had been delayed because it was in bad order. It was delivered April 15th, and complainant was asked to notify the Commission if unreasonable delays occurred in future.

CLOSED.

No. 291. INFORMAL COMPLAINT.

On April 15, 1908, complaint was made by a shipper that he had prepaid freight on 1100 pounds of household goods from Salem to Hermiston, Oregon, but that at Hermiston an additional charge was made of 57 cents per hundred weight. He asked if this rate was not excessive. On taking up the matter with the Southern Pacific Company's agent at Salem it was discovered that the agent had made an error in billing. The agent at Hermiston was therefore authorized to make a refund of the extra charge, and complainant later advised that this had been done.

CLOSED.

No. 292. INFORMAL COMPLAINT.

Complaint was made that a shipment of household goods from Crawford, Nebraska, to Roseburg, Oregon, was assessed \$20.88 above

the price stipulated by the agent at the time of shipment. Investigation of the tariffs of file in the office showed that the agent at shipping point had quoted the rate incorrectly and the additional charge complained of was necessarily assessed according to the legal tariff. Complainant was so advised.

CLOSED.

No. 293. INFORMAL COMPLAINT.

The Astoria Chamber of Commerce in a communication to the Commission set forth reasons why Astoria should have a common rate with Seattle and Tacoma on wheat and flour from interior points and asked the assistance of the Commission in securing this rate. On April 4, 1908, a conference was had at Astoria between representatives of the Chamber of Commerce and a member of the Commission and it was agreed that the matter would be taken up informally with the Spokane, Portland & Seattle Railway Company and if no satisfaction was had steps should be taken by the Chamber of Commerce to present the matter to the Interstate Commerce Commission. The general freight agent of the Spokane, Portland & Seattle Railway Company, in response to a request as to the policy of said company in this regard, stated that since the company had no line to Kalama and no through rates to Kalama on grain and flour it was impossible at that time to issue through rates to Astoria. The Chamber of Commerce decided to await the completion of the North Bank Road into Portland, when the matter will be taken up again with the railroad company and if necessary will be presented to the Interstate Commerce Commission. In the meantime the matter is closed.

CLOSED.

No. 294. INFORMAL COMPLAINT.

Complaint was made to the Commission of the long hours of service required of joint messengers and baggagemen between Portland and Huntington. Investigation showed that the messengers were paid by the express companies and subject to their dictation as concerned hours of service. It developed also that the complainants were not agreed among themselves as to the arrangement of hours of service, and the matter was finally dropped for want of prosecution.

CLOSED.

No. 295. INFORMAL COMPLAINT.

A milling company stated that it had shipped a car of wheat from McAdams on The Oregon Railroad & Navigation Company; that the weight of the wheat was 69,700 pounds, but an 80,000 pound car was used; freight was assessed on a weight of 80,000 pounds, and the shipper asked for advice as to the proper method of assessing the charge. The Commission advised that where the car furnished was of larger capacity than ordered the freight should be collected for the actual weight of the shipment. This was admitted by the railroad company to be the correct ruling.

CLOSED.

No. 296. INFORMAL COMPLAINT.

The Commission was asked to take up with the Southern Pacific Company the matter of having Latham restored as a flag station for

Southern Pacific trains Nos. 11 and 12. The matter was referred to Mr. J. P. O'Brien, general manager, who objected to making the stop, saying that there is no necessity for it, since the point in question is but a short distance from a regular station. The Commission advised the complainant that if he wished to carry the matter further it would be necessary for him to file a formal complaint. Complainant stated that the matter might be considered closed for the present. **CLOSED.**

No. 297. INFORMAL COMPLAINT.

Complaint was made by the owner of a sawmill on the line of the Oregon & Southeastern Railroad Company that the charges of said company for hauling lumber and ties from his mill to Cottage Grove are unreasonably high. The matter was taken up with the railroad company and the manager replied that the rate was not unreasonable for the service furnished and that he had arranged for a conference with the complainant and hoped to make an adjustment with him. As nothing further was heard concerning the matter the Commission presumed that complainant was successful in securing a satisfactory adjustment of the matter. **CLOSED.**

No. 298. INFORMAL COMPLAINT.

Complaint was made that the stockyards at Shedd, Oregon, on the line of the Southern Pacific Company, were inadequate. The matter was taken up with the railroad company and the Commission was advised that instructions had been issued for the re-construction of the stockyards at Shedd. **CLOSED.**

No. 299. INFORMAL COMPLAINT.

Complaint was made that the stockyards at La Grande, on the line of The Oregon Railroad & Navigation Company were not drained and graveled properly and were very muddy and filthy. Later, a member of the Commission inspected the yards, and the matter was taken up informally with the railroad company at the time of the re-hearing in the case of the stockyards at The Dalles. The company has since advised that the yards have been drained and graveled and put in good condition. **CLOSED.**

No. 300. INFORMAL COMPLAINT.

The Eugene Mill & Elevator Company complained of the rise in rates on wheat and oats from Eugene to Yoncalla, Oregon. Complainant stated that the rate was raised on January 1, 1907, from 14 cents to 23 cents per hundred weight. The matter was taken up with the railroad company and the general freight agent defended the rates, saying they were not excessive or unreasonable. Copy of his communication was sent to complainant, which thereafter advised the Commission that it would withdraw its complaint. **CLOSED.**

No. 301. INFORMAL COMPLAINT.

A merchant of Cottage Grove asked the assistance of the Commission in obtaining settlement of a claim for \$75.00 against the Southern

Pacific Company for damage to a shipment of dry goods. The Commission advised that it had no power to order payment of claims, but would present the matter to the railroad company and request an answer. It developed, however, that the company had acted on the claim and refused payment, and the Commission thought that further procedure should be through the courts and so advised complainant.

CLOSED.

No. 302. INFORMAL COMPLAINT.

On April 27, 1908, complaint was made to the Commission that two shipments of household goods from St. Paul, Minnesota, to Shaniko, Oregon, had been damaged and claim filed with the agent at Shaniko for reparation, but that no adjustment could be had. The matter was taken up with The Oregon Railroad & Navigation Company, whose claim agent advised that the papers in the case had been lost and were to be duplicated and if any merit was found in complainant's claim, it would be paid. On June 25th the Commission advised the claim agent of the railroad company that since no adjustment had been had and the delay in the case seemed unreasonable the matter would be set down for hearing on July 13th. On July 2nd the complainant advised that the railroad company had offered to settle his claim with a slight reduction, to which he had agreed. On July 13th, however, at the time of the hearing, the railroad company, represented by Mr. Cotton, its general attorney, disclaimed responsibility for the damage to the goods and stated that the records showed that they were damaged when received by his company. The matter was accordingly taken up with the Northern Pacific Railway Company, the initial carrier, and a settlement was requested. Later the Northern Pacific Railway Company informed the Commission the claim was to be paid.

CLOSED.

No. 303. INFORMAL COMPLAINT.

On April 27, 1908, the Commission advised the Oregon Electric Railway Company that its attention had been called to the fact that all work in the way of completion and betterments of said company's line between Portland and Salem had been indefinitely discontinued. The Commission represented that in its opinion the ballasting of the line between said points should be completed as rapidly as possible, such course being necessary for the safety and comfort of the patrons of the road. The general manager of the railroad replied that he regarded the line safe for the present schedule, as the average running time of trains was but twenty-three miles an hour. The Commission advised the company, however, that the trains in some places ran at a rate of forty to forty-five miles an hour and that the showing made by the railroad company had not convinced the Commission of the propriety of discontinuing the betterment work. Shortly thereafter ballasting was taken up again upon the line and was carried forward at considerable speed until the line was fully ballasted.

CLOSED.

No. 304. INFORMAL COMPLAINT.

A resident of Pleasant Valley, Oregon, stated he had made application to The Oregon Railroad & Navigation Company for a road crossing

over the right of said company on his farm and had been unable to obtain same; he had also requested that an old crossing near his farm should be closed as being dangerous to livestock. Correspondence with the railroad company revealed that there was a difficulty in locating the crossing where complainant desired it, but an attempt would be made to arrive at an agreement whereby the crossing could be put in a location satisfactory to both parties. This was finally done. The old crossing, it was claimed by the railroad company, had not been abandoned as asserted by complainant, and must therefore be maintained as a public crossing. CLOSED.

No. 305. INFORMAL COMPLAINT.

The shipper of a carload of emigrant movables and livestock from Coulee City, Washington, to Oakland, Oregon, believed he had been overcharged on same. The tariffs on file in the office of the Commission showed that the rate charged was correct and complainant was so notified. CLOSED.

No. 306. INFORMAL COMPLAINT.

The Astoria Chamber of Commerce stated that the rate on box shoos to San Francisco was formerly 30 cents per hundred, but the Chamber of Commerce was advised that this rate had been raised to 37 cents per hundred, which was considered excessive. The Commission notified the complainant that no notice had been given this office of the cancellation of the 30-cent rate, and asked for complainant's source of information. It developed that a representative of the Astoria & Columbia River Railroad Company had made erroneous quotations and that the rate of 30 cents per hundred was still in effect. CLOSED.

No. 307. INFORMAL COMPLAINT.

Karl J. Stackland of Cove, Oregon, stated that the failure of the agent of The Oregon Railroad & Navigation Company to wire terms of delivery of a carload of apples to Ft. Worth, Texas, as instructed by complainant, the shipper thereof, caused complainant to lose control of said carload of apples and to suffer a consequent loss of more than \$400. He asked if the Commission had power to secure a settlement for this damage. The Commission informed him concerning its powers and advised him to put in a claim for the amount to the railroad company, and if same was not acted upon we would be glad to investigate it for him. Complainant later advised he had put in a claim, but had received no reply from the company. The Commission called the matter to the attention of The Oregon Railroad & Navigation Company and asked that complainant be advised as to what action would be taken in regard to his claim.

PENDING.

No. 308. INFORMAL COMPLAINT.

Information was requested by a traveler as to whether the agent of the Corvallis & Eastern Railroad Company at Corvallis, Oregon, was required to sell tickets to any points on the line of the Southern Pacific Company for cash or scrip. The Commission asked complainant for details concerning the agent's refusal to sell him a ticket and also took the

matter up with the Southern Pacific Company's general passenger agent. The Commission was advised that agents of the Corvallis & Eastern Railroad Company should sell tickets to any and all points on the Southern Pacific. No further communication was had from complainant and the matter was closed, but some time later he complained that the agent at Corvallis had refused to sell him a ticket for scrip from Corvallis to Woodburn. This matter was referred to Mr. Wm. McMurray, general passenger agent of the Southern Pacific Company, for investigation. He reported that by some oversight no instructions had reached agent at Corvallis, but he is now supplied and there should be no further difficulty.

CLOSED.

No. 309. INFORMAL COMPLAINT.

Complaint was made that a freight train of the Southern Pacific Company had blocked a road crossing near Cresswell, Oregon, for half an hour and interfered with the passage of children on their way to school. The complaint alleged that such occurrences were frequent. The matter was taken up with the general manager of the railroad company, who answered that he had given instructions that freight trains should not block the crossing at Cresswell for an unreasonable time. Complainant was so advised and the matter was closed.

CLOSED.

No. 310. INFORMAL COMPLAINT.

In May, 1908, the Astoria Chamber of Commerce made complaint of an advance in carload rates on grain, hay and potatoes from Portland to Astoria, from 7½ cents to 10 cents per 100 lbs., the rate as raised being considered excessive. This was taken up informally with the Astoria & Columbia River Railroad Company, which replied that the rates on grain and potatoes had been raised as stated, but that the rate on hay had not been changed. In reply to a request from the Commission for a statement concerning the reasons for the advance, the railroad company replied that the competition of water routes had made necessary the putting in of a low rate, but that conditions had changed and the rates had now been placed upon a basis "which will more nearly compensate the rail line for service performed." Complainant was advised that further procedure should be by formal complaint. As no complaint was filed the matter was closed for want of prosecution.

CLOSED.

No. 311. INFORMAL COMPLAINT.

A canning and evaporating company at Monmouth stated that it had applied to the Southern Pacific Company for a switch to its evaporator; that said company had furnished an estimate of the cost of such switch which complainant considered too high. The situation was inspected by a member of the Commission and a blue print of the proposed track was obtained from the railroad company. This matter was covered by the investigation in Formal Complaint No. 48.

CLOSED.

No. 312. INFORMAL COMPLAINT.

A resident of Heppner, Oregon, complained that small freight shipments arriving at Heppner were turned over by The Oregon Railroad & Navigation Company to private warehouses as soon as they arrived, and consignees were thereby obliged to pay storage charges; he submitted a bill showing the storage charge assessed on a shipment consigned to him. The matter was taken up with the railroad company and reply was had that the storage complained of had been assessed in error and that the amount would be refunded. It was also stated that while shipments are turned over to private warehouses, no storage charge should be made until after freight had been held ten days. The complainant was so advised and was given authority to make public the statement that the practice complained of was not authorized by the railroad company.

CLOSED.

No. 313. INFORMAL COMPLAINT.

Carstens Packing Company of Tacoma, Washington, advised that it had applied to the Interstate Commerce Commission for an order to compel the Southern Pacific Company to furnish two single-deck stock cars for the price of one double-deck car when a shipper has ordered a double-deck car and two single-deck cars are furnished at the company's convenience. This rule is in effect on the Southern Pacific lines in Oregon but not for interstate shipments. The Commission was asked to assist in bringing about an amendment to the interstate tariffs so that they will conform to the state tariff. The matter was presented to the Southern Pacific Company, which made reply to the effect that such a rule was in force in Oregon on account of the shortage of equipment; that it was not desired to make such rule effective on interstate shipments, but that if the Commission insisted the rule for intrastate shipments might be made to correspond to the interstate rule. As it was apparent that nothing could be done by recommendation complainant was advised that the Commission was unable to assist in the matter.

CLOSED.

No. 314. INFORMAL COMPLAINT.

A former agent of the Southern Pacific Company at Roseburg, Oregon, stated that in January, 1908, he had delivered to a consignee a car of horses on which the freight was prepaid from Rawlings, Wyoming. Later company's auditor made a correction in the charge showing \$30.08 due from the consignee. This amount complainant was unable to collect from the consignee and the railroad company deducted the amount from complainant's salary; he asked the assistance of the Commission in securing refund. The matter was taken up with the railroad company and after considerable correspondence advice was received from the San Francisco office that refund had been ordered of the amount deducted from complainant's salary. Complainant having advised that he had received payment, the matter was closed.

CLOSED.

No. 315. INFORMAL COMPLAINT.

In May, 1908, the Security Vault & Metal Works of Portland, Oregon, made complaint to the Commission: First, that it could not

load its product to the minimum required (30,000 pounds) unless it loaded to a height of at least fourteen feet; that the Southern Pacific Company and The Oregon Railroad & Navigation Company had given permission to load to fourteen feet, but the car inspectors refuse to pass anything above thirteen feet. Plaintiff complains secondly that on account of its factory being located on the line of the Oregon Water Power & Railway Company it is obliged to pay five dollars switching charge to said company; that when shipping via the Southern Pacific Company, or The Oregon Railroad & Navigation Company additional switching charges are absorbed, but when shipping on the line of the Northern Pacific Railway to non-competitive points a switching charge of ten dollars is made, while said charge is absorbed to competitive points. Complainant claims no discrimination should be made between competitive and non-competitive points. These matters were taken up with the railroad companies concerned and it was ascertained that the restriction in the height of loading to thirteen feet applied only to the loading of lumber or heavy commodities and that an error had been made in applying it to complainant's products. Complainant was thereafter notified by the Northern Pacific Railway Company that it could load its cars to a height of sixteen feet. With regard to switching charge to non-competitive points, the Northern Pacific Railway Company replied that a distinction between competitive and non-competitive points is recognized by the Interstate Commerce Commission and sustained by its decisions, and that it does not feel that it is good policy to absorb the switching charges in question and moreover could not do so under its present tariff. The matter not being pursued by complainant, it was closed. CLOSED.

No. 316. INFORMAL COMPLAINT.

On May 15, 1908, permission was granted to the Astoria & Columbia River Railroad Company to make effective on less than statutory notice a rate of \$3.00 for the round trip from Portland to Astoria, and points on the Seaside line, for May 20, 1908. CLOSED.

No. 317. INFORMAL COMPLAINT.

Complaint was made by a warehouse man at Thirteenth and Hoyt streets, Portland, Oregon, concerning the service afforded by the Northern Pacific Terminal Company of Oregon in switching cars for unloading and loading at complainant's warehouse. The matter was taken up informally with the terminal company, which defended its service, stating that the Pacific Northwest Car Association is looking after demurrage regulations and collections and that no injustice or impartiality is being shown to the consignees. Complainant thereafter secured the written statement of a number of warehouse men on Thirteenth street, many of whom made complaint concerning the service. The Commission arranged for a conference between the warehouse men and the terminal company which resulted in a satisfactory adjustment of difficulties. CLOSED.

No. 318. INFORMAL COMPLAINT.

Complaint was made by a shipper concerning a shipment of emigrant movables made from Coulee City, Washington, to Oakland, Oregon,

the charges on which complainant considered excessive. The Southern Pacific Company maintained that the rates were correct and it being so shown by the tariffs on file in this office, complainant was advised that the charges were lawful. CLOSED.

No. 319. INFORMAL COMPLAINT.

This was a complaint as to the inadequacy of the switches, side-tracks, etc., furnished by the Southern Pacific Company at Monmouth, Oregon, and was considered in connection with Formal Complaint No. 48.

No. 320. INFORMAL COMPLAINT.

Mitchell, Lewis & Staver Company asked the Commission to authorize The Oregon Railroad & Navigation Company to make refund to complainant of \$48.95 overcharge on a shipment of machinery. On consideration of the tariff provisions under which the shipment moved the Commission advised that, in its opinion, no special permission was necessary to authorize refund as the shipment should have moved under the rate on which refund was asked. On request of the railroad company, however, the Commission advised that, in its opinion, the company was justified in applying the rate desired by complainant to the shipment in question and in making refund of the amount of the overcharge. Complainant later wrote the Commission that the refund had been made. CLOSED.

No. 321. INFORMAL COMPLAINT.

A milling company at Newburg, Oregon, complained because the Southern Pacific Company in applying milling-in-transit rates to Portland via Newberg makes such rates apply from certain originating points only and not from all points south of Newburg, including Portland Park street, and East Side points which have a direct rate to Jefferson street. The Commission advised that it could order a change in rates only after hearing and investigation, and that if the complainant desired to file a complaint the matter would be set for hearing. Complainant later advised that it had decided not to file a complaint at present. CLOSED.

No. 322. INFORMAL COMPLAINT.

There was taken up with the Commission the matter of overcharge on a shipment of household goods from Albuquerque, New Mexico, to Tacoma, Washington, and thence back to Salem, Oregon. It was claimed that the overcharge amounted to \$35.20, due in part to being routed by boat from San Francisco instead of coming through by rail. The matter was submitted to the auditor of the Atchison, Topeka & Santa Fe Railway Company at Los Angeles, California, who stated that the matter was being given preferred attention but that considerable time would be necessary for investigation. Later he advised that owing to claimant's having specified the routing, there was no overcharge. The company's position appeared to the Commission to be correct. CLOSED.

No. 323. INFORMAL COMPLAINT.

A farmer near Salem, Oregon, complained that the right of way fence of the Southern Pacific Company through his farm was inadequate.

The matter was called to the attention of Mr. O'Brien, general manager of the Southern Pacific Company, who later informed the Commission that the fence had been repaired. The complainant confirmed this information. CLOSED.

No. 324. INFORMAL COMPLAINT.

A flouring mill company at The Dalles complained concerning switching charges assessed by the Great Southern Railroad Company, and the defective cars furnished for shipments by The Oregon Railroad & Navigation Company. The matter having been referred to the railroad companies above named, The Oregon Railroad & Navigation Company advised that it had no interest in the switching charges and the question of seeing that proper equipment was furnished had been taken up with the proper officials with a view to avoiding any further grounds for complaint. The Commission arranged a conference at The Dalles between the representatives of the flouring mills and the representatives of the Great Southern Railroad Company and the matters of disagreement were adjusted. The O. R. & N. Co. insisted that complainant order cars through the Great Southern Railroad Co., and this the Commission advised complainant to do. CLOSED.

No. 325. INFORMAL COMPLAINT.

A resident of St. Johns, Oregon, complained concerning the charge assessed by the Portland Railway, Light & Power Company for transporting passengers from the city limits of Portland to Vancouver Ferry. This matter had been up with the Commission previously and the railroad company had justified its charge between the points named. A copy of the communication containing the railroad company's statement was furnished to complainant, with the advice that the law did not provide for any specific rate being charged, but required rates to be reasonable. Complainant also complained that he had paid ten cents for a ride between Ferry Landing and Moores Crossing, a distance alleged to be not more than one-half mile. This latter complaint was taken up with the Portland Railway, Light & Power Company, and later a tariff was filed with the Commission reducing the rate between Moores Crossing and Ferry Landing from ten cents to five cents, and making also other similar reductions. CLOSED.

No. 326. INFORMAL COMPLAINT.

June 19, 1908, permission was granted to The Oregon Railroad & Navigation Company and Southern Pacific Company lines in Oregon to put in effect on less than ten days' notice certificate plan rates for a meeting of Oregon State Bankers' Association at Salem, June 26th and 27th. CLOSED.

No. 327. INFORMAL COMPLAINT.

The county judge of Yamhill County made complaint that the Sheridan & Willamina Railroad Company did not maintain its road crossings in good condition although it had been requested so to do. This matter was called to the attention of the railroad company, which replied that the road crossings were being put in good shape and would be so maintained. The county judge having later advised that the crossings were satisfactory the matter was closed. CLOSED.

No. 328. INFORMAL COMPLAINT.

A resident of Medford, Oregon, handed the Commission a freight bill for a boiler shipped from Portland to Medford; stating that he considered the rate charged excessive and asked for information. The Commission advised him as to the rates on boilers as shown by the Southern Pacific Company's tariffs, and the Commission advised complainant that the railroad company was not allowed to deviate from its published tariffs, but any complaint against such tariffs must be a formal one and followed by hearing and investigation. **CLOSED.**

No. 329. INFORMAL COMPLAINT.

In June, 1908, a resident of Elgin, Oregon, complained that the passenger train leaving Elgin at 6:15 P. M. for La Grande had no baggage car and would not transport any baggage. This complainant alleged to be a great inconvenience. The matter was called to the attention of The Oregon Railroad & Navigation Company and in a few days the Commission was advised that arrangements had been made for handling a baggage car on the train in question. Shortly thereafter complainant advised that the train schedule was to be changed so that there would be but one train a day. A member of the Commission investigated the matter on the ground and had a conference with complainant and others interested and it was agreed that the matter was to be discontinued for the present until the extension of the Elgin branch was opened for travel. **CLOSED.**

No. 330. INFORMAL COMPLAINT.

June 24, 1908, permission was granted the Oregon Electric Railway Company to make effective on less than statutory notice a Special Rate Order No. 10 of fare and one-third, certificate plan, for State Bankers' Convention at Salem, Oregon. **CLOSED.**

No. 331. INFORMAL COMPLAINT.

On June 21, 1908, permission was granted the Portland Railway, Light & Power Company to make effective on July 1st a tariff naming rates on packages handled on passenger trains between the stations on the said company's Springwater division and Troutdale branch, to accommodate shippers of fresh fruit. **CLOSED.**

No. 332. INFORMAL COMPLAINT.

On May 6, 1908, the Commission called the attention of John McCourt, United States district attorney at Portland, Oregon, to the fact that Southern Pacific mail car No. 5245 is said to be in an unsafe condition, and suggested that he bring about an investigation by one of the inspectors of the Interstate Commerce Commission. Mr. McCourt advised that he had taken the matter up and called it to the attention of the Interstate Commerce Commission, and on June 30th notified the Commission that the car had been taken out of the service at Sacramento for the purpose of repairing it. The Commission received similar advice from other quarters. **CLOSED.**

No. 333. INFORMAL COMPLAINT.

On July 8, 1908, permission was granted the Oregon Electric Railway Company to make a reduced rate for a Poor Children's Excursion from Portland to Metzger and return, on less than statutory notice. The tariff that was filed showed that the children were transported free of charge.

CLOSED.

No. 334. INFORMAL COMPLAINT.

The Commission advised the Portland Railway, Light & Power Company on July 13, 1908, that complaint had been made that sufficient equipment was not being furnished to take care of the passengers using its line from Vancouver to Portland on the arrival of the trains of the Spokane, Portland & Seattle Railway Company. The company promised to give the matter careful attention with a view to avoiding further cause for complaint. On July 27th the Commission advised the company that it had investigated the matter and stated a specific instance where forty passengers were obliged to stand between Vancouver Ferry and Portland, and renewed its request for sufficient equipment to accommodate the traffic. The company replied that on the date named by the Commission the dispatcher of the North Bank road at Vancouver had failed to notify the company of the extra number of passengers arriving that day, although he had agreed to notify in such cases. However, the company would thereafter send down an extra car each day to make sure that the traffic was taken care of.

CLOSED.

No. 335. INFORMAL COMPLAINT.

The Commission advised the Portland Railway, Light & Power Company that complaint had been made that sufficient equipment was not furnished to accommodate Sunday excursion passengers on its run to and from Cazadero, and called particular attention to a train leaving Cazadero at 6:15 P. M. Sunday, July 12, 1908. The company promised to give the matter its careful attention. On Sunday, August 9th, a representative of the Commission investigated the service on the line between Cazadero and Portland and reported that it was adequate to handle all the traffic offered on that date, and apparently sufficient to accommodate the traffic usually offered on Sundays.

CLOSED.

No. 336. INFORMAL COMPLAINT.

A resident of Haines made complaint concerning the rate charged on a shipment of hay from Haines to The Dalles, Oregon, which he believed excessive. He complained also of the inadequacy of the stock yards at Haines. Investigation showed that the rate charged on the hay was the legal rate as shown by the published tariff, and complainant was so informed. The matter of the stockyards was taken up with The Oregon Railroad & Navigation Company, but an attempt to adjust the matter informally failed, and a formal complaint was drawn and sent to plaintiff for signature. On its being filed the matter was transferred to Formal Docket No. 57.

CLOSED.

No. 337. INFORMAL COMPLAINT.

Complaint was made by a farmer near Monmouth that a cattle guard put in by Southern Pacific Company on its line through his place did not turn stock, and he was losing the pasturage of land in consequence. The matter was called to the attention of Mr. J. P. O'Brien, general manager of said company, who was asked to remedy the condition complained of. Mr. O'Brien after some time advised that a Kennedy surface guard had been installed at the place in question.

CLOSED.

No. 338. INFORMAL COMPLAINT.

A resident of Elkton, Oregon, stated that he had shipped two cars of sheep over the line of the Southern Pacific Company and had been charged full rate on each car; that he had heretofore ordered cars for shipments in the same way and had paid only for one double-deck car. Complainant was advised that the tariff provides that when a double-deck car is ordered the railroad company reserves the right to furnish two single-deck cars at its convenience and charge for the same on the basis of a double-deck car. When two single-deck cars are ordered, however, charges are made on the basis of the number of single-deck cars ordered. The railroad company was advised of complainant's error in this matter and asked if an adjustment could be made, but made reply that since complainant ordered two single-deck cars it would seem that he had no claim for protection of the double-deck rate. Complainant having been fully advised as to the tariff provisions the matter was closed.

CLOSED.

No. 339. INFORMAL COMPLAINT.

A resident of Cornelius, Oregon, alleged unreasonable delay on the part of the Southern Pacific Company in transporting and delivering to the Astoria & Columbia River Railroad Company at Portland, Oregon, a consignment of pears from Cornelius, Oregon, on August 30, 1907. Complainant stated that the pears had been badly damaged by the delay and he had put in a claim to the railroad company, which had not been paid. The matter was taken up with the company, and later the complainant advised the Commission that his claim had been paid in full.

CLOSED.

No. 340. INFORMAL COMPLAINT.

The Nordby Lumber Company of Portland, Oregon, furnished the Commission for its consideration the papers in its claim against the Northern Pacific Railway Company for overcharge on a carload of lumber from Goble to Portland, and called attention to the fact that the charge of the Northern Pacific Railway Company on lumber from Goble to Portland was 5 cents per 100 pounds in carloads, while the charge of the Astoria & Columbia River Railroad Company from Rainier to Portland was but four cents and that the latter distance included the former. As the lumber had been shipped under regularly filed and published tariff there was no basis for refund and complainant was so advised.

The matter of the reasonableness of the rate of five cents from Goble to Portland was taken up and an explanation asked from the

Northern Pacific Railway Company; reply was made that the rate at Rainier had apparently been determined by water competition, which does not exist at Goble, and further that none of the lumber shipped between Goble and Portland originates at Goble. Complainant was furnished with a copy of this reply and advised that if it desired to file a formal complaint against the rate the matter would be set down for hearing. Closed for want of prosecution. CLOSED.

No. 341. INFORMAL COMPLAINT.

Complainant stated he owns a large warehouse at Virgil in which he has several hundred tons of hops, and from which during past seasons he has shipped several hundred tons of hay; that Southern Pacific Company has removed the sidetrack leading to this warehouse. The Commission took up the matter informally with the Southern Pacific Company and reply was received that only the switch and frog had been taken out because there had been no shipments from the warehouse for some months. If complainant will notify when he again has shipments ready the switch will be replaced. This proved satisfactory to complainant. CLOSED.

No. 342. INFORMAL COMPLAINT.

The Commission, on request for a ruling, advised the superintendent of the Bureau of Fisheries in Oregon that there was no authority under the law for railroad companies to grant free transportation to officers of the Bureau of Fisheries. CLOSED.

No. 343. INFORMAL COMPLAINT.

Permission was granted the Central Railway of Oregon, on July 20, 1908, to make effective July 22nd its Freight Tariff, O. R. C. No. 35, which the Commission had on July 14th refused to accept because it was not filed in time to give ten days' notice. The company represented that the only change in the former tariff was as to minimum weight and asked special permission to make effective on less than statutory notice, which was granted as above. CLOSED.

No. 344. INFORMAL COMPLAINT.

A shipper of livestock stated that he had ordered cars for a shipment of sheep; that on account of neglecting to specify that he wished a double-deck car he was furnished two single-deck cars and charged for same at full rates. He was, nevertheless, compelled by agent at Portland to pay half fare on his return. The matter was taken up with Southern Pacific Company, the carrier handling the freight, and refund of the fare paid on the shipper's return was secured. In connection with this and similar cases the Commission asked the Southern Pacific Company to take such steps as might be necessary to apprise intending shippers of livestock of that provision of the company's tariff by which a shipper ordering a double-deck car is furnished at "company's convenience" with two single-deck cars at the same price as the double-deck car ordered. Difficulty arises from the fact that a shipper who is aware of this provision has a very considerable advantage over one

who is not, as the company has but few double-deck cars and usually furnishes two single-deck cars to fill an order for one double-deck. This the company promised to do. The Commission sent a circular letter to all the stock journals in the State explaining the situation and calling it to the attention of shippers. CLOSED.

No. 345. INFORMAL COMPLAINT.

A Portland firm asked the opinion of the Commission with regard to a claim against the Southern Pacific Company for damage to a carload of potatoes shipped to Oakland, California, in 1906, and on account of the congestion of freight caused by the earthquake held for some time in the yards at Oakland. The company declined the claim on the ground that the damage was due to causes beyond its control. The Commission declined to pass on the question as to the company's liability under the facts as stated. CLOSED.

No. 346. INFORMAL COMPLAINT.

In July, 1908, J. E. Jenks and others residing at Tangent, Oregon, advised the Commission that they desired the erection of a small stockyard at Tangent and handed the Commission a petition addressed to the Southern Pacific Company and signed by numerous residents in the vicinity of Tangent. We forwarded this petition to the Southern Pacific Company and asked an investigation of the request for a stockyard. After investigation the Southern Pacific Company advised that the request should in its opinion be declined, as it considered that it would be unreasonable and unjust to require the construction and maintenance of stockyards at Tangent. Thereafter we asked the plaintiffs to furnish the Commission with a statement of stock shipped from the neighborhood of Tangent during the preceding year and asked the Southern Pacific Company for a statement of stock shipments from Shedd's and Albany during the year ending July 31, 1908. These requests were complied with. The Commission recommended to the railroad company the construction of a chute for loading hogs and other stock. This the company agreed to and the matter was closed. CLOSED.

No. 347. INFORMAL COMPLAINT.

The proprietor of a creamery at Brownsville, Oregon, complained concerning what he considered the inequity of express rates on cream and butter between points on the Woodburn-Springfield branch of the Southern Pacific Company to Portland. The Commission took the matter up with Wells Fargo & Company which made explanation justifying the rates in effect. Copy of this reply was furnished the complainant and he was advised that if he desired to make a formal complaint against the express rates the matter would be set for hearing. Complainant decided to await the result of a case involving a similar question which is to be heard before the Interstate Commerce Commission.

Complainant also made complaint concerning the delay of the railroad companies in handling butter by freight between Brownsville and Sound points. We advised him to present a claim for his losses to the railroad company and if same is not acted upon within reasonable time we will investigate it for him. CLOSED.

No. 348. INFORMAL COMPLAINT.

On July 25, 1908, permission was granted the Oregon Short Line Railroad Company to publish a rate of 15 cents a ton on gypsum rock from Beebe to Blakes Spur on the Northwestern Railway, a new line running north from Blakes, there being no rates in effect and company desiring to publish on less than statutory notice. CLOSED.

No. 349. INFORMAL COMPLAINT.

On July 27, 1908, The Oregon Railroad & Navigation Company made application for permission to make refund to the La Grande Brewery of \$93.09, excessive charge on a carload of coke shipped from Portland to La Grande February 21, 1908. The application was heard August 10, 1908, and on August 18th an order was issued authorizing the railroad company to make refund as per its application. CLOSED.

No. 350. INFORMAL COMPLAINT.

Residents of Columbia County, Oregon, in the vicinity of Tide Creek Crossing filed with the Commission a copy of a petition addressed to the Astoria & Columbia River Railroad Company asked for a flag station for said company's passenger trains at that point. The Commission sent the petition to the railroad company with a request for investigation. No informal adjustment appearing probable, the Commission prepared a formal complaint and sent to plaintiffs for signature, and on its being filed transferred the matter to Formal Docket No. F-56.

CLOSED.

No. 351. INFORMAL COMPLAINT.

On August 1, 1908, permission was granted The Oregon Railroad & Navigation Company and the Southern Pacific Company lines in Oregon to make effective on less than statutory notice a reduced rate for a meeting of the Foresters in Portland, Oregon, August 11th and 12th.

CLOSED.

No. 352. INFORMAL COMPLAINT.

A resident of Imbler, Oregon, made complaint of an alleged overcharge on a shipment of a car of potatoes from Imbler, Oregon, to Butler, Missouri. The matter was referred to The Oregon Railroad & Navigation Company for investigation and reply was made that there was no overcharge. The Commission thereupon presented the facts to the Interstate Commerce Commission and asked for a statement as to the proper rate to be applied on this shipment. The auditor of the Interstate Commerce Commission stated that the proper rate from Imbler, Oregon, to Butler, Missouri, is 68 cents per 100 lbs. on potatoes in carloads. The rate charged was 75 cents per 100 lbs. The matter was referred to W. W. Cotton, general attorney of The Oregon Railroad & Navigation Company with a request that he reopen the matter and advise us if reparation can be made to complainant. PENDING.

No. 353. INFORMAL COMPLAINT.

On August 4, 1908, permission was granted The Oregon Railroad & Navigation Company to publish on one day's notice a special rate

of five cents per hundred pounds on fresh fish in carloads from Portland, Oregon, to Warrendale, Oregon. CLOSED.

No. 354. INFORMAL COMPLAINT.

On August 6, 1908, the Central Railway of Oregon asked permission to refund to the Union Flouring Mill Company the sum of \$14.30, a portion of the freight paid by said flouring mill company on a carload of jute bags weighing 44,000 pounds shipped from Union Junction to Union, Oregon. The railway company stated that at the time the shipment was made there was no tariff in effect on its line applying on the shipment, except the rate provided by the Western Classification, which was considerably more than the average price charged for a like haul by said company. The Commission prepared an affidavit for the signature of the Central Railway of Oregon and the Union Flouring Mill Company setting forth the facts as stated by said railway company and further stating that there was no attempt being made to discriminate unjustly between shippers. The above affidavit having been duly filed, permission was granted the Central Railway of Oregon to make the refund as desired, and we were afterward advised that this had been done. CLOSED.

No. 355. INFORMAL COMPLAINT.

Residents of Anlauf and vicinity took up with the Commission the matter of securing from the Southern Pacific Company depot accommodations at Anlauf. No adjustment being secured informally, the Commission drew a formal complaint and sent to complainants for signature. On its being filed the matter was transformed to Formal Docket No. F-58. CLOSED.

No. 356. INFORMAL COMPLAINT.

On August 7, 1908, permission was granted the Portland Railway, Light & Power Company to make effective August 11th a rate of 4 cents per 100 lbs., minimum \$10.00 a car, on sawdust in carloads from Sellwood (Spokane avenue) to Oregon City. CLOSED.

No. 357. INFORMAL COMPLAINT.

On August 15, 1908, permission was granted The Oregon Railroad & Navigation Company to make refund on a car of barley shipped from Lexington, Oregon, to Portland, Oregon, November 9, 1907. The barley weighed 27,073 pounds and tariff was assessed on the basis of 30,000 pounds, although shipped in a car of 24,000 pounds capacity. The railroad company asked permission to adjust the charges on the shipment according to the actual weight, and this interpretation of the tariff was concurred in by the Commission. CLOSED.

No. 358. INFORMAL COMPLAINT.

Carstens Packing Company, of Tacoma, Washington, advised the Commission that the combination of local rates on live stock shipments from Eastern Oregon points to Tacoma, Washington, via Pendleton is lower than the published through rate via Wallula. Complainant stated further that The Oregon Railroad & Navigation Company will not allow its cars

to be transferred to the track of the Northern Pacific Company at Pendleton, Oregon, hence it is necessary to unload and reload stock at that point. The matter was referred to Henry Blakeley, assistant general freight agent of the Northern Pacific Railway Company, and J. P. O'Brien, general manager of The Oregon Railroad & Navigation Company. The latter company questioned the jurisdiction of the Commission over the matter, but the Commission maintained that under Section 47, Chapter 52, Laws of Oregon for 1907, it was authorized to inquire into interstate rates. The Oregon Railroad & Navigation Company promised to equalize the rates as soon as possible. Later complainant advised that a conference had been had with a representative of the Northern Pacific Railway Company and satisfactory arrangements had been concluded. CLOSED.

No. 359. INFORMAL COMPLAINT.

On August 19, 1908, the Coos Bay, Roseburg & Eastern Railroad & Navigation Company was granted permission to make a half rate on articles intended for exhibit at the Coos and Curry County District Fair, August 26 to 28, 1908. CLOSED.

No. 360. INFORMAL COMPLAINT.

On August 20, 1908, permission was granted the Oregon & South-eastern Railroad Company to make effective this date amendment to its freight tariff No. 7. CLOSED.

No. 361. INFORMAL COMPLAINT.

Complaint was made by a shipper that for four days he had a car loaded at Suver, Oregon, and Southern Pacific Company had failed to move it. Complainant declared the train crews were inadequate. The matter was referred to J. P. O'Brien, general manager, who replied that the matter had been taken up in a way which he thought would avoid repetition of such delay. We asked complainant to let us know if he had any further trouble. As we heard nothing more from him, the matter was closed. CLOSED.

No. 362. INFORMAL COMPLAINT.

On August 15, 1908, the Produce Merchants Association of Portland, Oregon, made complaint of the practice of agents of express companies in disposing of rejected shipments of perishable goods without giving notice to the shippers. The association thought that shippers should be given notification by telegraph and thus have an opportunity to dispose of such rejected goods in any way they might see fit. On the 24th of August a conference was had at Portland between representatives of the produce association and representatives of Wells Fargo & Company and Pacific Express Company and a member of the Commission. The representatives of the express companies expressed their belief in the efficiency of the instructions already in force with regard to the matter in controversy, if such instructions were followed by the agents; they therefore agreed to re-issue the instructions to agents and advise them that they must use sound discretion in handling rejected shipments of perishable goods and if such rejected shipments will apparently stand

re-shipment agents will be advised to notify shipping office that the goods have been rejected. The representatives of the express companies also promised to ask their respective companies to modify their present rules so that in case of shipments valued at \$5.00 or over the shipper shall be notified of rejection by telegraph before goods are disposed of. The Commission requested the produce association to keep it advised of the course of events and if it became necessary a hearing would be had with respect to the matters involved. On September 7th Wells Fargo & Company furnished a copy of circular addressed to agents in Oregon urging strict compliance with instructions regarding disposition of rejected shipments of perishable goods. The Pacific Express Company issued a like circular. There having been no further complaint the matter was considered closed.

CLOSED.

No. 363. INFORMAL COMPLAINT.

Several residents of Columbia County and residents at Portland having interests in Columbia County, filed a petition with the Commission with regard to a flag station at Warren's Crossing on the line of the Northern Pacific Railway Company. This matter was referred to the officials of the Astoria & Columbia River Railroad Company and to the Northern Pacific Railway Company, but was afterward included in an investigation on Commission's own motion, No. F-59.

CLOSED.

No. 364. INFORMAL COMPLAINT.

On August 29, 1908, permission was granted Wells Fargo & Company to make effective at once a rate of one-half its regular rates on shipments of fruit and vegetables from points on its lines to Salem, Oregon, said fruit and vegetables to be for exhibit at the State Fair.

CLOSED.

No. 365. INFORMAL COMPLAINT.

A resident of Woodburn, Oregon, made complaint of delay of the Southern Pacific Company in putting in a private road crossing on complainant's land. From papers submitted by complainant it appeared that the delay had extended over several months. The Southern Pacific Company on being asked for an explanation stated that the company was ready to do its part of the work when the necessary grading was done by complainant. Complainant was so advised, but claimed there was some misunderstanding as it did not appear that any grading was necessary. After inspection of the premises by a member of the Commission, complainant was advised to do the grading and notify the railroad company. The company later notified the Commission it was constructing the crossing.

CLOSED.

No. 366. INFORMAL COMPLAINT.

H. Connaway, of Hood River, Oregon, complained of the rates charged by Mount Hood Railroad Company for the transportation of flour and feed from Hood River to Odell. The Commission took up the matter with the railroad company and attempted to secure an informal adjustment, but having failed to do so prepared a formal complaint which

was signed by Mr. Connoway and filed. Transferred to Formal Docket, No. F-63.

No. 367. INFORMAL COMPLAINT.

There was called to the attention of the Commission, first by the district attorney of Umatilla County, and second by parties directly interested, the fact that The Oregon Railroad & Navigation Company had disconnected the switch at Nibley Spur about two miles east of Meacham, and apparently intended to discontinue its use. Complainants stated that a large amount of wood had been cut and piled in that vicinity with the expectation of using the spur in question, and its removal would greatly inconvenience them and cause them considerable loss. The matter was taken up with the general superintendent of the company who advised after an investigation that the switch was being replaced. Complainants later advised the Commission that the switch had been replaced and the matter adjusted to their satisfaction.

CLOSED.

No. 368. INFORMAL COMPLAINT.

Complaint was made by a resident of Astoria, Oregon, concerning the rate charged for transportation of livestock by the Astoria & Columbia River Railroad Company from Portland to Warrenton, Oregon. The matter was taken up informally with the railroad company and an adjustment was secured by which rates were lowered very considerably, and complainant declared himself satisfied.

CLOSED.

No. 369. INFORMAL COMPLAINT.

Complaint was made of unnecessary delay in forwarding baggage from Albany to Lebanon. The matter was taken up informally with the general manager of Southern Pacific Company, who explained the delay and stated that the matter had been taken up with all concerned with a view of avoiding trouble of that kind in the future.

CLOSED.

No. 370. INFORMAL COMPLAINT.

A commission house in Portland complained of the rate charged by the Pacific Express Company on peaches from Coyote, Oregon, to Portland, the rate being \$1.90 while the rate from Walla Walla to Portland is \$1.25. The matter was taken up informally with the express company, which was asked to explain the rate. The company replied that the rate from Walla Walla to Portland is made to compete with the rates of the Northern Express Company to Tacoma and Seattle; stated also that no lower rate had been requested from Coyote to Portland. After some correspondence as to the amount of express shipped from the point in question, the express company advised that it had put in a rate of \$1.25 per hundred from Coyote to Portland.

CLOSED.

No. 371. INFORMAL COMPLAINT.

A shipper of livestock complained that a shipment of cattle, which left Ashland at 8 o'clock P. M., August 31, 1908, and arrived at Junction

at 3 P. M., September 1st, was unloaded at that place against his protest; he asked if the company had a right to do this. The Commission advised the complainant as to the provisions of the law requiring the unloading of stock after they have remained in the car for a certain length of time and stated that the company's action in the matter did not seem to be unreasonable. CLOSED.

No. 372. INFORMAL COMPLAINT.

The Commission advised the Oregon Electric Railway Company on August 18, 1908, that complaint had been made as to the quality of drinking water furnished on its cars between Salem and Portland. The company was also asked if it will agree to observe the order of the Commission made under complaint No. 84 with regard to depot facilities, etc., without the matter having been set for formal hearing. The company replied that Bull Run water was used for drinking water in the cars and that the difficulty probably lay in the fact that it had not been properly iced, but that arrangements had been made for doing this in the future. It also agreed to observe fully the order of the Commission referred to as shown on pages 48 and 49 of the Commission's report for 1907. CLOSED.

No. 373. INFORMAL COMPLAINT.

Permission was granted the Southern Pacific Company on September 11, 1908, to publish on three days' notice a special rate of 7½ cents per 100 on wood pulp in carloads from Pulp to Lebanon, Oregon. CLOSED.

No. 374. INFORMAL COMPLAINT.

On September 7, 1908, permission was granted the Southern Pacific Company to put into effect on less than ten days' notice certificate plan rates for the first annual meeting of the Field Trial Club at Independence, Oregon, September 24 to 26 from points on the Southern Pacific Company's lines in Oregon. CLOSED.

No. 375. INFORMAL COMPLAINT.

Complainant stated he had shipped from Bourne, Oregon, on July 17, 1908, over the line of the Sumpter Valley Railway Company a car of ice destined to Huntington, Oregon. The car arrived at Baker City on the evening of July 17th. No car was set by The Oregon Railroad & Navigation Company in which to load it until the evening of the 18th. On the evening of the 19th it was transferred to The O. R. & N. Co. Complainant stated that the delay damaged the ice \$25.00, a claim for which had been presented to and declined by the Sumpter Valley Railway Company. The matter was taken up informally with both companies and information requested as to when the car was ordered and furnished. After an investigation the Commission advised complainant that the car supplied by The O. R. & N. Co. was furnished within a reasonable time after being ordered by the Sumpter Valley Railway Company, and that the Sumpter Valley Railway Company had no right to demand better service in the matter of having cars supplied than any other shipper. In the opinion of the Commission the complainant was entitled to no damage. CLOSED.

No. 376. INFORMAL COMPLAINT.

The First National Bank of Canyon City, Oregon, complained of the form of release required by the Eastern Oregon Express Company operating between Canyon City and Baker City, Oregon, before accepting coin for shipment, it appearing that the express company relieved itself of liability for the safe transportation of the coin shipments. The matter was taken up with the express company and it was asked to consider a revision of its release forms. The company replied that in the section of country through which it operates it is the custom to insure coin shipments and insurance may be had for sixty cents per thousand dollars; all banks, except complainant, are satisfied by this arrangement. For the Eastern Oregon Express Company to undertake to guarantee the safety of coin shipments would cause considerable trouble and expense which would result in a higher rate of express being charged on that commodity. This answer was transmitted to the complainant who was asked for comment. As nothing further was heard from the matter, it was closed for want of prosecution.

CLOSED.

No. 377. INFORMAL COMPLAINT.

A resident of Gervais complained, claiming that he was pushed off the platform of a car by a brakeman of the Oregon Electric Railway Company while he was attempting to board the train at Waconda, although at the time he held a ticket in his hand. The matter was referred to the railway company with a request for investigation. Reply was to the effect that the train was loaded to its capacity with no room for another passenger and that complainant apparently attempted to board the motorman's platform. The company stated that it was its intention to treat all passengers with fairness and courtesy.

CLOSED.

No. 378. INFORMAL COMPLAINT.

Complaint was made by a shipper of livestock who exhibited same at the Country Club in Portland, that he had been obliged to pay for the return of his stock from Portland to Salem, although shipped under a tariff providing for the free return of exhibit stock. The matter was referred to the operating department of the Southern Pacific Company and after some investigation the company authorized the preparation of vouchers for the refund of the charge paid.

CLOSED.

No. 379. INFORMAL COMPLAINT.

On September 23, 1908, permission was granted The Oregon Railroad & Navigation Company to return race horses free from the Country Club to Portland or East Portland under said company's tariff No. L-612 on certificate of the secretary of the Country Club that said race horses had been on exhibit.

CLOSED.

No. 380. INFORMAL COMPLAINT.

Complaint was made concerning the rate charged on a shipment of household goods from Dallas, Texas, to Baker City, Oregon; also

that a claim for damages incurred by said shipment while en route remained unpaid. The Commission advised complainant that it could not from the tariffs on file in the office determine the proper rate on the shipment from Texas and advised him to write to the auditor of the Interstate Commerce Commission, presenting his case and asking for a statement as to the correct charge. The matter of the claim for damages was referred to The O. R. & N. Co., and was settled by said company. CLOSED.

No. 381. INFORMAL COMPLAINT.

Complaint was made by a resident of Newberg, Oregon, that the rate charged by Wells Fargo & Co. on fresh fish from Newberg to Portland was \$1.10 per 100 pounds net, while from Newberg to Salem the rate was \$1.40 per 100 pounds gross, and he believed the rate to Salem excessive. The matter was taken up informally with the express company, which shortly afterwards published and filed a rate of \$1.00 per 100 pounds net from Yaquina to Salem, and \$1.20 per 100 pounds net from Newberg to Salem. CLOSED.

No. 382. INFORMAL COMPLAINT.

On October 12, 1908, permission was granted the Southern Pacific Company, The Oregon Railroad & Navigation Company, and The Corvallis & Eastern Railroad Company to make effective on less than ten days' notice certificate plan rates of one and one-third fare for the round trip from all points in Oregon on the lines named to Newberg for the annual meeting of the Baptists, October 19 to 22, 1908, inclusive. CLOSED.

No. 383. INFORMAL COMPLAINT.

On October 13, 1908, permission was granted the Mt. Hood Railroad Company to make effective October 14th a rate of one and one-third fare for the round trip between points on its line to Hood River and return during the Hood River Fruit Fair. CLOSED.

No. 384. INFORMAL COMPLAINT.

October 13, 1908, permission was granted the Southern Pacific Company to make effective October 15th, Corvallis & Eastern circular No. 43, announcing annual winter excursion fares to Yaquina, Oregon. CLOSED.

No. 385. INFORMAL COMPLAINT.

Complainant stated he had shipped exhibit stock from Salem, Oregon, to the Country Club, Portland, Oregon; then to North Yakima, Washington; thence to Puyallup, Washington; thence again to Portland, and finally to Salem. He said he had paid full rates from Portland to Salem on return; also full switching charge at East Portland, and had received no rebate as provided by the tariff under which he shipped. The matter was referred to Mr. R. B. Miller, general freight agent Southern Pacific Company, who stated that in his opinion the conditions of the tariff had not been complied with so as to entitle the shipment to return free, but that if the Commission recommended

a refund to be made it would be done on return of contract and expense bill showing the tariff which had been paid from Salem to the Country Club. The Commission advised that in its opinion the tariff had been complied with and authorized the refund, which was accordingly made.
CLOSED.

No. 386. INFORMAL COMPLAINT.

On October 13, 1908, complaint was made by G. D. Fossati that he had about 1,200 cords of wood near the line of the Southern Pacific Company in the vicinity of Wolf Creek, Oregon. He stated that he had the promise of a spur on which to load his wood and that he was willing to do the grading and furnish ties for the same. The matter was taken up with the operating department and after some time the general manager advised that he had offered to put in the spur for complainant on condition that he prepay a proportion of the expense amounting to \$330. An investigation of the situation was made by a member of the Commission and on his report this matter was taken up on the Commission's own motion and set for hearing. No. F-69.

CLOSED.

No. 387. INFORMAL COMPLAINT.

Complaint was made by a representative of the California & Oregon Coast Steamship Company that a shipment of freight over the line of the Coos Bay, Roseburg & Eastern Railroad & Navigation Company from Coquille to Marshfield had been charged an excessive rate. The shipment in question was a merry-go-round which was billed at Coquille at 16,000 pounds and charged by the agent at that point under its freight tariff 21. Complainant stated that discrimination was made against the shipment on account of its being destined for Portland in care of steamship Alliance, the railroad in question endeavoring to divert all traffic to an allied line, the Portland & Coos Bay Steamship Company, a competitor of complainant. Informal investigation failed to clear up the matter and it was transferred to Formal Docket F-67, and set for hearing.

CLOSED.

No. 388. INFORMAL COMPLAINT.

On October 15, 1908, permission was granted the Southern Pacific Company and The Oregon Railroad & Navigation Company to put into effect on less than ten days' notice a reduced rate of one and one-third fare for the round trip from points on the lines of said companies in Oregon for the meeting at Roseburg October 23d and 24th, 1908, of the Oregon Good Roads Association and Oregon-Idaho Development Congress.

CLOSED.

No. 389. INFORMAL COMPLAINT.

F. A. Kennard, of Redmond, Oregon, complained that some time previous his minor son, en route from an eastern point to Portland by way of Tacoma, Washington, having deposited his ticket at Tacoma, was given a wrong coupon by the agent of the Northern Pacific Railway on resuming his journey, and in consequence was obliged to pay a fare of \$4.50, which he otherwise would not have paid; and that his

claim for refund received no attention. The matter was taken up with the Northern Pacific Railway, which after some correspondence stated that the claim would be handled directly with the Tacoma office by a representative of complainant at that place. CLOSED.

No. 390. INFORMAL COMPLAINT.

On October 17, 1908, permission was granted the Southern Pacific Company to make effective on less than ten days' notice certificate plan rates from points on its line Ashland to Roseburg, inclusive, account Josephine and Jackson County Annual Teachers' Institute to be held at Medford October 28th to 30th, 1908, inclusive. CLOSED.

No. 391. INFORMAL COMPLAINT.

On October 16th, 1908, the Commission advised Southern Pacific Company that it had investigated the freight rates charged by said company and found that the average revenue per carload of potatoes bears a greater percentage of the burdens of transportation than some other commodities of much greater value. It was pointed out that this commodity was given very favorable consideration in Southern Pacific Company's tariff No. 132 effective March 15, 1902, which is now superseded. The railroad company was asked to state the conditions warranting the present rate. The general freight agent of the company replied that the analysis of this traffic shows the local movement within the State to be small and that the shipments are forwarded principally to California. No changes of consequence were made in carload rates January 1, 1907, but it is true that on that date application of carload rates on less than carload shipments was discontinued, thus subjecting the latter to class rates, which is the basis generally observed elsewhere. This was done for the reason that the adjustment previously in force was not only open to the charge of discrimination but, in the opinion of the general freight agent, could not be justified; he said that the present adjustment is generally satisfactory and in view of the character of the freight service required the rates do not appear unreasonable. PENDING.

No. 392. INFORMAL COMPLAINT.

On October 20, 1908, the Commission addressed Mr. W. W. Cotton, general attorney of The O. R. & N. Co. and Southern Pacific Company, calling attention to the provisions of the law requiring railroads to provide adequate switches, spurs, and sidetracks for the receiving and handling of freight, and suggested that the contracts in connection with this service be revised. Mr. Cotton has promised a reply. PENDING.

No. 393. INFORMAL COMPLAINT.

Permission was given the Southern Pacific Company on October 21, 1908, to issue certificate plan rates on less than statutory notice for a fare and one-third for the round trip from all points on its line from Ashland to Roseburg to Grants Pass and return account Southwest District Convention to be held October 24th and 25th, 1908. CLOSED.

No. 394. INFORMAL COMPLAINT.

The Falls City Lumber Company complained of the rate of ninety cents per thousand on lumber charged by the Salem, Falls City & Western Railroad Company for transportation of lumber from Falls City to Dallas and claimed the rates should be fixed on weight basis. It appearing impossible to adjust the matter informally, the complaint was transferred to the formal docket, F-66.

CLOSED.

No. 395. INFORMAL COMPLAINT.

Complaint was made by a firm manufacturing lumber and shingles, that certain cars offered for loading by the Southern Pacific Company were of insufficient capacity to contain the minimum weight of dry cedar shingles, 24,000 pounds. Complainant thought this should be equalized with the minimum of the Transcontinental Freight Bureau, 20,000 pounds. The matter was presented to the Southern Pacific Company which advised that it would make some changes in its tariffs which would remedy the difficulty, and later notified the Commission of a change in its Freight Tariff No. L-15, O. R. C. No. 7, by Supplement No. 50, effective December 20, 1908, reducing the minimum required. Complainant having expressed its satisfaction with the adjustment the matter was closed.

CLOSED.

No. 396. INFORMAL COMPLAINT.

The Commission was asked to investigate the matter of necessity for construction of a depot at Cove Orchard, a point on the line of the Southern Pacific Company. The matter was referred to Mr. J. P. O'Brien, general manager of said company, who replied that there was no need of a depot at the point named and giving his reasons therefor. This reply was submitted to complainant with a request for an answer. He did not respond and after holding the matter open for some time the Commission closed it for want of prosecution.

CLOSED.

No. 398. INFORMAL COMPLAINT.

The Commission addressed the editor of the Jacksonville Post with reference to a statement in the issue of that paper of October 24, 1908, complaining of the service afforded by the Rogue River Valley Railway Company, and enclosed a formal complaint for signature by the editor if he desired to make complaint against the service. No reply was received. The matter of the service afforded by said company was also taken up with Mr. B. F. Mulkey, district attorney, who was supplied with a copy of the order of the Commission in No. 84 with reference to depot facilities, etc. Mr. Mulkey said the order in general was complied with, but thought the service in some respects might be investigated. On December 15th the Commission issued a statement and notice setting the matter of service of said company's line for hearing, and transferred it to Formal Docket, No. F-70.

CLOSED.

No. 399. INFORMAL COMPLAINT.

In October, 1908, Mr. Ward B. Swope, president of the Lents Push Club, asked if the Commission could assist in procuring the heating

of the cars of the Portland Railway, Light & Power Company between Lents and Portland. The Commission advised him to present a request to the said company and if no satisfactory adjustment was reached the Commission would then take the matter up. No agreement being arrived at, the Commission took up informally with the railway company the matter of heating cars on its suburban lines. The Company replied that it agreed that its Cazadero and Troutdale lines should be heated, and had ordered that heaters be installed. It did not think, however, that the Lents cars needed heating because of the short run and the further fact that most of the passengers traveled no further than the city limits. Plaintiff was not satisfied and asked for a formal complaint which was prepared and forwarded to him for signature. On its being filed the matter was transferred to Formal Docket, No. F-71. CLOSED.

No. 400. INFORMAL COMPLAINT.

Complaint was made of the rate charged on a shipment of household goods from Albany, Oregon, to Shaniko, Oregon. The matter has been referred to the Southern Pacific Company which has promised an investigation at an early date. PENDING.

No. 401. INFORMAL COMPLAINT.

The Commission having noted press reports of the scarcity of fuel at Vale, Oregon, and the difficulty experienced in getting coal, took up with the Oregon Short Line Railroad Company the matter of expediting shipments of coal. The company replied that it had diverted a car of coal to Vale, and would in every way possible promote the prompt delivery of coal shipped over its line. It stated, moreover, that the difficulty was largely due to the lack of foresight on the part of dealers. It appearing that the scarcity was not great and was in a fair way to be relieved, the matter was closed. CLOSED.

No. 402. INFORMAL COMPLAINT.

On November 4, 1908, permission was granted the Astoria & Columbia River Railroad Company to publish a tariff of a fare and one-third for the round trip from Ft. Stevens to Portland and return, sale date November 6th, limit returning November 10th, for the Ft. Stevens football team. CLOSED.

No. 403. INFORMAL COMPLAINT.

Complaint was made by a shipper that Spicer's Spur on the line of the Portland Railway, Light & Power Company was so blocked with wood that it was impossible to load and unload cars with facility. The railway company was requested to explain and stated that the spur in question is a private one, the right of loading on which belongs exclusively to the person who had it constructed. The company claimed also that the street which complainant said was blocked had not been dedicated as a street. This answer was communicated to complainant's attorneys who have advised that they are investigating the conditions. PENDING.

No. 404. INFORMAL COMPLAINT.

A Portland firm stated to the Commission that a car originally destined to Portland over the Northern Pacific Railway had arrived so badly damaged that the switching company refused to accept it for delivery to a mill switch in East Portland, to which latter point complainant had ordered it delivered before its arrival in Portland. Northern Pacific Railway Company refused to pay the expense of transferring the load, and assessed demurrage charges against complainant for the time the car was delayed during dispute. Complainant asked for a ruling of the Commission as to the rights of the matter. The Commission replied that it had no authority to make ruling in such a case after hearing and investigation where both parties were permitted to make full showing.

CLOSED.

No. 405. INFORMAL COMPLAINT.

On November 6, 1908, Freight Tariff No. 31, superseding No. 30 and all supplements, issued by the Sumpter Valley Railway Company, to become effective November 14, 1908, was returned to the said company without filing, and the company advised that the said tariff cannot become legally effective on November 14, 1908, owing to the fact that the Commission did not receive the ten days' notice required by law.

CLOSED.

No. 406. INFORMAL COMPLAINT.

The Commission returned to Portland Railway, Light & Power Company its Special Freight Tariff No. 26, O. R. C. No. 32, received on November 12, 1908, and advised said company said tariff cannot legally become effective on November 21, 1908, on account of failure to give the ten days' notice required by law.

CLOSED.

No. 407. INFORMAL COMPLAINT.

On November 17, 1908, the Commission adopted a resolution providing that an investigation be made as to the need of toilets on the cars of the Portland Railway, Light & Power Company on its Springwater, Oregon City and Troutdale divisions. The Commission advised the company of the adoption of the resolution and asked if the company contemplated any action which would obviate the necessity of a hearing being had on the subject of investigation. The company replied that it has become convinced of the need of toilets on the cars on its Cazadero line, but thinks the other lines do not need them on account of the short run, and that it will install toilets on the Cazadero cars if that will be satisfactory. The Commission advised that it will probably be satisfactory to the public if the Cazadero cars are equipped with toilets. The Company stated work would be commenced at once to so equip them.

CLOSED.

No. 408. INFORMAL COMPLAINT.

On November 16, 1908, permission was granted the Pacific Railway and Navigation Company to make effective on one days' notice a rate of \$1.15 per M. on logs (being a reduction from \$1.25 per M.), from all points between and including Morgan's Spur and Buxton to Hillsboro.

CLOSED.

No. 409. INFORMAL COMPLAINT.

A number of persons who ship cordwood from Hilgard to La Grande, Oregon, made complaint of the rate charged by The Oregon Railroad & Navigation Company for this service, representing that for this haul of eight miles the railroad company charged \$1.00 a cord, while for the haul from Kamela to Pendleton, a distance of 56 miles, the charge is but \$1.25. The company in response to an inquiry from the Commission stated that the rate from Kamela to Pendleton was made to compete with rates on the Northern Pacific Railway; that the rate from Hilgard to La Grande was reasonable *per se* and as no competitive conditions obtained there was no reason why the rate should be reduced. The Commission advised the company that investigation shows rates on its lines, both in Oregon and Washington, which are comparatively much lower, and that the company's showing was not satisfactory. The company a short time later informed the Commission that rates on wood for distances up to ten miles were to be reduced to 75c per cord by a tariff shortly to take effect. Complainants were so advised and notified that unless they were heard from to the contrary we should assume they were satisfied. CLOSED.

No. 410. INFORMAL COMPLAINT.

The Standard Liquor Company of Salem, Oregon, enclosed to the Commission a letter from one of its customers at Harrisburg, in which complaint was made that a shipment of goods had been more than five days in transit between Salem and Harrisburg, a distance of about 50 miles. It was stated that such delays were frequent. The matter was taken up informally with the Southern Pacific Company and the general manager replied admitting the delay in the specific case cited, explained that it was due to the negligence of the conductor handling it, and stated that the matter had been taken up in a vigorous manner with a view to avoiding a repetition. Complainant was so advised, and asked to inform the Commission if further difficulty was had. CLOSED.

No. 411. INFORMAL COMPLAINT.

A mercantile firm at Enterprise, Oregon, (on the extension of the Elgin branch of The Oregon Railroad & Navigation Company) asked the Commission if it had not been overcharged on a hay press shipped from Portland to Enterprise. Investigation showed this to be the case, and on the matter being presented to the railroad company a refund of \$34.45 was made to complainant. CLOSED.

No. 412. INFORMAL COMPLAINT.

On November 25, 1908, permission was granted the Corvallis & Eastern Railroad Company to put in effect immediately a rate of one fare for the round trip between points on its line, to remain in until November 30, 1908.

No. 413. INFORMAL COMPLAINT.

The Commission called the attention of the Oregon Electric Railway Company to the fact that its passenger cars frequently run for con-

siderable distances at a high rate of speed without headlights. This is due to the headlights deriving their power from the trolley and when the trolleys leave the wire, which often occurs, the cars run without headlights until connection is restored. This practice the Commission represented to be dangerous, and suggested that the railway company install headlights not dependent on the trolleys. The company replied that the trouble lay in the fact that the headlights had not been kept in the best working order, that a new set had been ordered and when they were installed it thought there would be no further difficulty. It also stated that the motormen had orders to stop when the trolley went off, and could stop in 400 feet. The Commission answered that the motormen did not stop the cars when the trolleys left the wire, and that in its opinion no headlights dependent on the trolley entirely would be satisfactory. The company has promised further investigation.

PENDING.

No. 414. INFORMAL COMPLAINT.

Complaint was made by a resident of Canyonville, Oregon, that the express charges he had to pay on shipments coming from La Crosse, Wisconsin, were variable, and in his opinion excessive. As the tariffs on file in the office of the Commission did not cover, the matter was referred to Wells Fargo & Co., the delivering express company, for investigation. That company made a full and comprehensive report showing each shipment received by complainant and the charge made therefor. It developed that there was no overcharge, and the complainant was so advised.

CLOSED.

No. 415. INFORMAL COMPLAINT.

The Commission called the attention of the Southern Pacific Company to the need of a larger depot at Glendale, Oregon, and asked if improvements might not soon be made at that station. The general manager of the railroad company advised that the company had under consideration a project for enlarging the depot at Glendale and also making some radical changes in the yards; that a great amount of other work on hand will cause the delay of the matter until spring, at which time the improvement will be made.

CLOSED.

No. 416. INFORMAL COMPLAINT.

The Willamette Valley Prune Association has asked the assistance of the Commission in instituting proceedings to oppose the rise in freight rates on dried prunes from Pacific Coast points to points in the east, the rise being from \$1.00 a hundred pounds to \$1.10 a hundred pounds, established by T. C. F. B. East Bound Tariff No. 2-E, taking effect January 1, 1909. The Commission advised as to its jurisdiction with regard to interstate rates, and promised whatever assistance may lie in its power in the prosecution of investigation.

PENDING.

No. 417. INFORMAL COMPLAINT.

Residents of Yoncalla complained of the depot facilities afforded by the Southern Pacific Company at that place. The matter has been

referred to the general manager of the company for investigation and reply. PENDING.

No. 418. INFORMAL COMPLAINT.

Residents of Irving, Oregon, have complained that an agent and the use of the station building is no longer furnished for the accommodation of passengers desiring to patronize the south bound train of the Southern Pacific Company known as No. 17, or the Cottage Grove local. Explanation has been asked from the railroad company.

PENDING.

No. 419. INFORMAL COMPLAINT.

In August, 1908, the Commission adopted a resolution providing that an investigation be begun as to railroad rights of way over State and Government lands in the State of Oregon claimed within the last five years upon which railroads have not been constructed. On November 24, 1908, the matter was made the subject of a report by Commissioner Aitchison.

PENDING.

APPENDIX I

PART II—FORMAL COMPLAINTS

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|---|---|----------------|
| C. R. AYLSWORTH and F. C. ESPENHAIN, JR., Co-
partners doing business as SUNNYSIDE FUEL
COMPANY, <i>Plaintiffs</i> ,
v.
NORTHWEST LOG AND LUMBER Co. and PORT-
LAND RAILWAY, LIGHT & POWER COMPANY,
<i>Defendants</i> . | } | No. 3. Formal. |
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(Continued from Report of 1907.)

Plaintiffs having filed a formal complaint in the above entitled matter, to which answer was made by defendants, the matter was set for hearing on February 11, 1908, at the Auditorium of the Chamber of Commerce, Portland, Oregon. Hearing was had at the time and place specified and thereafter the parties herein filed briefs with the Commission. On March 25th the Commission made its findings and ordered that the complaint be dismissed. The Commission found also that defendant Northwest Log and Lumber Company is a common carrier, and advised that if it wishes to withdraw its tariff now on file it must cancel it in the regular way. CLOSED.

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|---|---|-----------------|
| J. P. WALLACE, Mayor, W. M. PARKER, Wm. F.
HAND, <i>et al.</i> , Councilmen of Albany,
Oregon,
v.
SOUTHERN PACIFIC COMPANY. | } | No. 14. Formal. |
|---|---|-----------------|

(Continued from Report of 1907. See No. 50.)

On July 17, 1907, after due hearing, an order was entered requiring the defendant to construct a depot at Albany, Oregon, before the first day of January, 1908. On December 13, 1907, defendant applied for an extension of time in which to comply with the order of the Commission. This application was set for hearing on January 15, 1908, but a conference was had between the parties hereto, and on the representations of the plaintiffs the hearing was postponed indefinitely, with the understanding that a reasonable time be allowed for the construction of a depot.

A depot building which meets the requirements of the Commission as set forth in the order has now been completed. CLOSED.

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|---|---|-----------------|
| In the Matter of the SOUTHERN PACIFIC
COMPANY (Investigation on Commis-
sion's own motion). | } | No. 16. Formal. |
|---|---|-----------------|

(Continued from Report of 1907. See No. 76.)

An order was issued in the above entitled matter September 9, 1907, providing that the Southern Pacific Company should operate stub trains from Roseburg to Portland when its train No. 12 should arrive at Roseburg two hours late. On October 10, 1907, the Southern Pacific Company filed an application for a re-hearing. This application was heard February 11, 1908, and the motion for vacation of the order

denied. On the 10th day of November, 1907, the train No. 12 in question was discontinued as a through train south of Roseburg by the railroad company.

CLOSED.

TOWN OF MILWAUKIE,

v.

PORTLAND RAILWAY, LIGHT & POWER Co.

No. 18. Formal.

(Continued from Report of 1907. See No. 89.)

On October 28, 1907, hearing was had in the above entitled matter and thereafter briefs were filed and the matter argued before the Commission. On January 30, 1908, the Commission entered the following order, certified copy of which was served on the parties:

"Now on this 30th day of January, 1908, this matter comes on before the above named Commission for final determination and order, having heretofore been fully submitted; and the Commission having heard and examined the complaint of the plaintiff, the answer of the defendant, the evidence and proofs offered, the arguments of the counsel, and being fully advised in the premises, finds:

1. That the defendant Portland Railway, Light & Power Company is a corporation organized and existing by virtue of the laws of the State of Oregon, and owns and operates by electric power a railroad or interurban railroad as a common carrier in this State, between First and Alder streets in the city of Portland and Canemah, Clackamas County, Oregon (known as the Oregon City division), and also a line of railroad from said First and Alder streets to Lents Junction, Multnomah County, Oregon (known as the Mount Scott division), and also a line of railroad from a point known as Golf Junction on the first mentioned line of railroad easterly and southerly through Multnomah County to Cazadero in Clackamas County, Oregon (being known as the Springwater division), the station of Nickum being situated on said last mentioned line of railroad outside the corporate limits of the city of Portland, Oregon.

2. That the plaintiff is a municipal corporation of the State of Oregon situated on the defendant's Oregon City division.

That the defendant makes the following charges and collects the following fares, to-wit:

ON OREGON CITY DIVISION.

Between Portland and		
Golf Junction (within city of Portland).....	5.36 miles	5 cents
Lambert	5.93 miles	10 cents
Knight	6.29 miles	10 cents
Hendee	6.44 miles	10 cents
Milwaukie	6.71 miles	10 cents
Island	7.05 miles	10 cents
Milwaukie Heights	7.70 miles	15 cents
Courtney	8.30 miles	15 cents
Oak Grove	8.48 miles	15 cents
Center	8.68 miles	15 cents
Risley	9.26 miles	15 cents

ON MOUNT SCOTT DIVISION.

Between Portland and		
Reservoir (within city of Portland).....	4.69 miles	5 cents
Lents	7.69 miles	5 cents
Lents Junction	8.31 miles	10 cents

ON SPRINGWATER DIVISION.

Between Portland and		
Golf Junction (within city of Portland).....	5.35 miles	5 cents
Nickum	6.51 miles	5 cents
Kerrigan	7.26 miles	10 cents
Bell	8.51 miles	10 cents
Kendall	9.32 miles	10 cents
Lents Junction	10.71 miles	10 cents
Gilbert	11.65 miles	10 cents
Gates	12.38 miles	10 cents
Wilson	13.00 miles	15 cents
Sycamore	13.48 miles	15 cents
Jenne	14.43 miles	15 cents

ON OREGON CITY DIVISION.

Between Golf Junction and

Lambert .....	.57 miles	5 cents
Knight .....	.83 miles	5 cents
Hendee	1.08 miles	5 cents
Milwaukie	1.35 miles	5 cents
Island	1.69 miles	5 cents
Milwaukie Heights	2.34 miles	10 cents
Courtney	2.94 miles	10 cents
Oak Grove	3.12 miles	10 cents
Center	3.32 miles	10 cents
Risley	3.90 miles	10 cents

ON SPRINGWATER DIVISION.

Between Golf Junction and

Nickum	1.15 miles	5 cents
Kerrigan	1.90 miles	5 cents
Bell	3.15 miles	5 cents
Kendall	3.96 miles	5 cents
Lents Junction	5.35 miles	5 cents
Gilbert	6.29 miles	10 cents
Gates	7.02 miles	10 cents
Wilson	7.64 miles	10 cents
Sycamore	8.12 miles	10 cents
Jenne	9.07 miles	10 cents

4. That the said rates, fares and charges demanded and collected by the defendant of and from persons traveling in either direction between Lents and Lents Junction and First and Alder streets in the city of Portland, on the Mount Scott division, and between Nickum, Kerrigan, Bell, Kendall, Lents Junction, Gilbert and Gates and said First and Alder streets on the Springwater division of the defendant's railroad are unjustly discriminatory against the inhabitants of the town of Milwaukie who travel between Milwaukie and said First and Alder streets.

5. The Commission further finds that from points on the Mount Scott division without the city of Portland the defendant furnishes to passengers who pay fare to First and Alder streets in the city of Portland certain transfers entitling the holder thereof to transportation over certain other lines of railroad and street railway, and that such transfers are not furnished to the inhabitants of the town of Milwaukie when traveling and paying fare from Milwaukie over the defendant's line of railroad to First and Alder streets in the city of Portland, Oregon. The Commission further finds that this practice and regulation of the defendant is unreasonable and unjustly discriminatory against the inhabitants of the town of Milwaukie.

6. The Commission further finds that the existing fare and charge of the defendant between Milwaukie and First and Alder streets in the city of Portland, Oregon, to-wit: The sum of ten cents for a single passage in either direction, is unjust and unreasonable, and that a just and reasonable fare and charge for the transportation of persons in either direction between First and Alder streets in the city of Portland and Milwaukie would be the sum of five cents.

It IS THEREFORE ORDERED, CONSIDERED, AND DETERMINED, that the said Portland Railway, Light & Power Company shall cease and desist from demanding, charging, collecting or receiving for the transportation of persons between Milwaukie and First and Alder streets in the city of Portland, in either direction, the rate, fare and charge set out in its tariff O. R. C. No. 1, viz., ten cents; and that the said Portland Railway, Light & Power Company shall charge, impose and collect the following rate, fare and charge in lieu thereof, viz., five cents.

It IS FURTHER ORDERED, CONSIDERED AND DETERMINED, that the said defendant shall cease and desist from refusing to passengers traveling between Milwaukie and First and Alder streets in the city of Portland, Oregon, in either direction, the same transfer privileges which are accorded passengers traveling between Lents and First and Alder streets in the city of Portland, in either direction, and that the said defendant shall furnish to all persons who shall pay the said rate of five cents as aforesaid the same transfer privileges as are accorded passengers traveling between Lents and First and Alder streets in the city of Portland, Oregon, in either direction.

It IS FURTHER ORDERED, CONSIDERED AND DETERMINED, that the said rate so fixed and determined, and the said practice in regard to transfers shall be imposed, observed and followed in the future in lieu of those herein

found to be unjust and unreasonable and unjustly discriminatory; and that the said defendant shall within thirty days from the service of a certified copy of this order upon an officer or station agent of said defendant make such changes in its schedules on file with this Commission as may be necessary to make the same conform to this order, and that the said rate and regulation as to transfers shall of themselves take effect and become effective thirty days after such service."

On February 27, 1908, defendant brought suit in the circuit court of Marion County, for a review of the order of the Commission. See "Proceedings in Courts to Review Orders," page 17 of this report.

TOWN OF MILWAUKIE,

v.

PORTLAND RAILWAY, LIGHT & POWER Co.

} No. 19. Formal.

(Continued from 1907 Report—No. 93.)

This was a complaint by the citizens of Milwaukie concerning the failure of defendant to furnish a freight shed at Milwaukie for the accommodation of the patrons of the company at that place. On hearing defendant stipulated that it would erect a freight shed if the town of Milwaukie would provide a site. On December 19, 1907, the common council of Milwaukie passed an ordinance giving the defendant authority to erect and maintain a freight shed on a site specified. Thereafter the Commission entered an order directing that the defendant erect and maintain on the site furnished a freight shed of sufficient size to contain a carload of freight. This order has been complied with.

CLOSED.

OAK GROVE IMPROVEMENT ASSOCIATION,

v.

PORTLAND RAILWAY, LIGHT & POWER Co.

} No. 20. Formal.

(Continued from Report of 1907. See No. 94.)

On January 30, 1908, the Commission made findings and entered an order in the above matter, similar to that entered in Town of Milwaukie vs. same defendant, No. 18, *supra*, reducing the fares charged between the "Oak Grove group" of stations and First and Alder streets, Portland, from fifteen to ten cents, and providing for the giving of transfers. A suit was commenced in the Marion County circuit court to vacate the Commission's order. (See "Proceedings in State Courts to Review Orders," page 17, this report.)

PORTLAND CHAMBER OF COMMERCE,

v.

THE OREGON RAILROAD & NAVIGATION COMPANY.

} No. 21. Formal.

(Continued from Report of 1907. See No. 102.)

Hearing having been had in the above entitled matter, on February 1, 1908, it was finally argued and submitted. The Commission on March 31, 1908, advised the parties of the basis on which a decision would be made, and on April 22, 1908, having made certain findings, based upon them the following order:

IT IS ORDERED, CONSIDERED AND DETERMINED that the defendant company, The Oregon Railroad & Navigation Company, shall cease and desist from charging any higher rates within this State for the transportation of merchandise and other commodities between the city of Portland and points on the

defendant company's main, branch, leased or otherwise controlled railroad lines within the State of Oregon, covered by the class rates in said tariff No. L 525, O. R. C. No. 39, I. C. C. 1146, than the class rates prescribed in this order, and that said railroad company, in lieu of the rates herein ordered discontinued, shall substitute the following maximum rates:

Reduce first-class rates (under present Western Classification) between Portland and all points east of The Dalles (except where, under the existing tariff, the rates are now less than prescribed herein) by an amount equal to one-sixth of the difference between twenty-five cents (the existing first-class rate to The Dalles) and the existing first-class rate to such point, and reduce all other class rates between Portland and points east of The Dalles, with the exception above noted, so that they will bear the same relation to the first-class rate as is provided in the distance tariff of said defendant railroad company, to-wit:

Classes	1	2	3	4	5	A	B	C	D	E
Per cent of first-class.....	100	85	70	60	50	50	40	30	25	20

The defendant shall apply such rates to the supplements to and re-issues of the present Western Classification.

IT IS FURTHER ORDERED, CONSIDERED AND DETERMINED that the rates under the existing tariff shall not be exceeded on any class between any points covered by said tariff nor apply to or change any rate now in effect that is lower than the rates prescribed by this order; *provided*, the rates herein ordered may equal the present rates between Portland and The Dalles when the application of the formula herein prescribed would reduce the rates below the said present rates between Portland and The Dalles.

When the application of the formula produces a remainder of one-half cent or greater fraction the company shall be entitled to charge the whole cent, and when less than one-half cent the same shall be dropped.

The rates prescribed by the foregoing order shall be effective from and after twenty days after the service of a copy hereof on the defendant as required by law, and the defendant is given until twenty days after such service to prepare and file new tariffs in accordance with the provisions of this order."

On May 12, 1908, The Oregon Railroad & Navigation Company filed a bill of complaint in the circuit court of the United States for the district of Oregon against Thomas K. Campbell, Clyde B. Aitchison, Oswald West, and A. M. Crawford, asking for a restraining order and injunction. (See "Proceedings in Federal Court to Restrain Commission," page 18, this report.)

PENDING.

B. F. JONES,

v.

CORVALLIS & EASTERN RAILROAD CO.

} No. 23. Formal.

(Continued from Report of 1907. See No. 111.)

Hearing was had in the above entitled matter January 23, 1908, at Toledo, Oregon, the complaint being in regard to passenger and freight service on defendant's line between Albany and Yaquina, Oregon. Thereafter the parties agreed to submit the case without argument and on April 6, 1908, the Commission made the following order and findings:

Now on this 6th day of April, 1908, this matter comes on before the Railroad Commission of Oregon for final determination and decision, upon complaint of the plaintiff, the answer of the defendant, and the evidence offered and proofs taken. Upon due consideration thereof the Commission finds that the service afforded by the defendant in the transportation of passengers is unreasonable and inadequate in that sufficient cars are not provided for passengers, and that defendant's second-class coach is not adequately ventilated.

IT IS THEREFORE ORDERED, CONSIDERED AND DETERMINED, that the defendant shall in the future supply sufficient passenger cars so that all passengers leaving Albany or Corvallis west bound and Yaquina and Toledo east bound may have a seat; and that defendant's second-class coach shall be supplied

with ventilators; and that the remainder of the plaintiff's complaint be dismissed.

The period of twenty days from date of service hereof will be considered a reasonable time within which to comply with the terms hereof.

CLOSED.

G. D. BURDICK, *et al.*

v.

SOUTHERN PACIFIC COMPANY, THE OREGON RAIL-
ROAD & NAVIGATION COMPANY, NORTHERN
PACIFIC RAILWAY COMPANY, *et al.* } No. 28. Formal.

(Continued from Report of 1907. See No. 142.)

Plaintiffs filed complaint alleging that the use of livestock contracts in their present form by defendants is an unreasonable regulation and practice. Hearing was had January 21, 1908, and a further hearing on February 10, 1908. The matter was finally submitted June 11, 1908, and decision by the Commission is pending. Consultations have been had with members of the Interstate Commerce Commission and with railroad commissioners of other States in the Northwest, and also with railroad officers, looking toward a uniform livestock contract.

PENDING.

Ex parte TRANSPORTATION COMMITTEE

PORTLAND CHAMBER OF COMMERCE.

} No. 30. Formal.

(Continued from Report of 1907. See No. 154.)

On January 4th, 1908, the Commission made a statement to the transportation committee of the Portland Chamber of Commerce setting forth the investigation conducted by it and advising the Transportation Committee that the supply of equipment at that time appeared to be inadequate and the investigation was therefore discontinued. Should the transportation committee be in possession of facts showing the contrary, the Commission would be glad to learn of the same.

CLOSED.

In the Matter of the CORVALLIS & EASTERN
RAILROAD COMPANY. (Investigation on
Commission's own motion.)

} No. 31. Formal.

(Continued from Report of 1907. See No. 158.)

Investigation was commenced in September, 1907, to ascertain the amount of money expended in the construction and equipment of the above named railroad, the amount of money expended to procure right of way and reconstruct roadbeds, tracks and other facilities for transportation, etc. Several hearings were had during 1907, and again during 1908. Investigation is not yet concluded. See page 20 of this report.

PENDING.

J. A. CARTER,

v.

SOUTHERN PACIFIC COMPANY.

} No. 32. Formal.

(Continued from Report of 1907. See No. 182.)

This was a complaint concerning the need of an agent at the station of Wellsdale, Oregon, on defendant's line of railroad. Hearing

was had on January 16, 1908, and on January 30, 1908, the Commission ordered that defendant employ and maintain a regular agent at Wellsdale. On February 15, 1908, defendant filed supplement 15 to O. R. C. No. 2, S. P. Co. Circular No. F 99, re-opening the Wellsdale agency.
CLOSED.

F. B. DECKER,
v.
SOUTHERN PACIFIC COMPANY. } No. 33. Formal.

(Continued from Report of 1907. See No. 192.)

Plaintiff had made complaint against the inadequate facilities for handling stock at Silverton, Oregon. The matter was set for hearing September 23, 1907, but on agreement of the parties the hearing was indefinitely postponed. Later it was stipulated that proceedings be discontinued for 30 days and if at the end of that time the conditions complained of were remedied the complaint was to be dismissed. Thereafter the Commission was advised that the matter had been satisfactorily adjusted and the complaint was dismissed and investigation discontinued.
CLOSED.

In the Matter of THE OREGON RAILROAD }
& NAVIGATION COMPANY. } No. 34. Formal.

(Continued from Report of 1907. See No. 207.)

This was a complaint with regard to toilet rooms at Umatilla, Oregon, a station on the line of the defendant. After an investigation the Commission issued a statement in the above entitled matter setting same for hearing on January 28, 1908. On recommendation of G. W. Phelps, district attorney, and on his representation that he could not be present on the date appointed for the hearing, the matter was postponed. On July 21, 1908, the Commission being of the opinion that the station at Umatilla does not demand further attention the investigation was discontinued.
CLOSED.

MT. SCOTT PUSH CLUB, *ex rel* E. F. NAGHEL, *et al.* }
v. } No. 35. Formal.
PORTLAND RAILWAY, LIGHT & POWER COMPANY. }

(Continued from Report of 1907. See No. 218.)

Plaintiff filed a formal complaint alleging inadequate service on defendant's line between Portland and Lents Junction. The Commission delayed setting the matter for hearing on the representation of the plaintiff that it was hoped that the railroad company would make the improvements desired without a hearing. On June 25th, 1908, plaintiff was notified that unless a hearing should be requested the matter would be dismissed for want of prosecution. On July 21st the Commission ordered the matter dismissed.
CLOSED.

In the Matter of the SOUTHERN PACIFIC }
COMPANY. (Investigation on Com- } No. 36. Formal.
mission's own motion.) }

(Continued from Report of 1907. See No. 229.)

This was an investigation of the passenger train service afforded by the Southern Pacific Company between Ashland and Portland and

intermediate points. Hearing was had at Ashland December 9, 1907; at Grants Pass December 10, 1907, and at Portland December 21, 1907, and January 7, 1908. After due consideration of the evidence the Commission ordered that further proceedings herein be discontinued.

CLOSED.

In the Matter of the COLUMBIA SOUTHERN } No. 37. Formal.
RAILWAY COMPANY.

On January 15, 1908, the Commission ordered that an investigation be commenced as to the original cost and cost of reproduction of the Columbia Southern Railway Company according to the provisions of Section 46, Chapter 53, of the Laws of Oregon for the year 1907, and providing that Commission Aitchison be directed to make necessary preliminary arrangements.

On February 20, 1908, Commissioner Aitchison reported that the officers of The O. R. & N., the leasing company, have promised to commence work at once examining and classifying the vouchers covering the original cost of construction of the above named company's railroad and to submit a statement of the results of such work. Thereafter the matter was set for hearing on June 15, 1908, at the Chamber of Commerce in Portland, Oregon; hearing was postponed and finally held June 29th. Further hearing was had on July 13 and at both of these hearing statements were submitted by the railroad company covering the matter investigated. This material will be carefully checked over by the Commission, as far as it is possible to do so, and findings made accordingly. See page 20 of this report.

PENDING.

MULTNOMAH LUMBER & BOX COMPANY, *et al.* } No. 38. Formal.
v.
SOUTHERN PACIFIC COMPANY.

The plaintiffs, representing themselves as merchants, manufacturers and shippers of freight residing in Portland, Oregon, made complaint that the Southern Pacific Company refused to connect its tracks or permit them to be connected with the tracks of the United Railways Company; that such connection would be of great convenience and advantage to plaintiffs in that it would permit the more expeditious and economical moving of cars of freight from plaintiffs' places of business in South Portland to the terminal yards and other points, and also permit the more expeditious moving of empty cars from the terminal yards to plaintiffs' places of business. The complaint was served on defendant and an answer was filed. The matter was heard on March 17, 1908, and hearing concluded on March 21, 1908, and the Commission having made certain findings entered an order based thereon, as follows:

IT IS ORDERED, CONSIDERED AND DETERMINED by the Commission that the said Southern Pacific Company shall permit said United Railways Company to connect the tracks of said Southern Pacific Company and said United Railways Company at or near the intersection of Water and Columbia streets in the city of Portland within forty days from the date hereof; said connection to be made and maintained at the expense of the said United Railways Company; and that said Southern Pacific Company shall thereafter transfer, switch for a reasonable compensation and deliver without discrimination or

unreasonable delay any freight or cars loaded or empty destined to any point on its track or the track of said United Railways Company.

It is recommended that the said United Railways Company and said Southern Pacific Company agree between themselves as to the exact place and manner in which such connection shall be made, and if they are unable to agree the Commission hereby retains jurisdiction for the purpose of determining such matters and will proceed to hear and determine the same upon the written request of either party, and upon five days' notice to the other.

This order was served on defendant. May 23, 1908, plaintiffs moved for a further hearing for the purpose of determining the manner in which the tracks of the defendant shall be connected with the tracks of the United Railways Company. On June 3, 1908, final hearing was had in this matter and the Commission entered an order defining the exact place and manner of the connection of defendant's tracks and the tracks of the United Railways Company, which order was served on defendant. Afterward, on August 25, 1908, a bill of complaint was filed in the United States Circuit Court for the district of Oregon by the Southern Pacific Company, against Thomas K. Campbell, Oswald West and Clyde B. Aitchison as Railroad Commissioners, and the United Railways Company, praying for an injunction restraining said Railroad Commissioners and the United Railways Company from carrying out the order of the Commission. (See "Proceedings in Federal Court to Restrain Commission," page 19, this report.)

PENDING.

C. D. FRAZIER, C. L. DICK, and F. P. KING, representing the TRAVELERS' PROTECTIVE ASSOCIATION OF AMERICA,

v.

SOUTHERN PACIFIC COMPANY, OREGON RAILROAD & NAVIGATION COMPANY, and CORVALLIS & EASTERN RAILROAD COMPANY.

No. 39. Formal.

Plaintiffs filed a complaint alleging that defendants issued and offered for sale in Oregon two certain forms of scrip book, describing the same; that the conditions imposed by the terms of said books and the service rendered in connection therewith, and the regulations and practice incident thereto were unreasonable and unjustly discriminatory. Plaintiffs therefore asked that there be substituted for such books mileage tickets as described by plaintiffs, on the basis of a charge of 2½ cents per mile. This complaint was served and answer made and it was set for hearing in due course. After several postponements of the date of hearing the attorneys for the plaintiffs petitioned the Commission to dismiss the complaint, stating that defendants through their general passenger agent had promised to issue a two thousand-mile train mileage book good on the lines of The Oregon Railroad & Navigation Company, The Oregon, Washington & Idaho Railroad Company, the Corvallis & Eastern Railroad Company, and the Southern Pacific Company in Oregon and that such book would be satisfactory to plaintiffs. The Commission accordingly ordered that the complaint be dismissed.

CLOSED.

Ex parte OREGON ELECTRIC RAILWAY COMPANY. } No. 40. Formal.

On February 11, 1908, the above named company petitioned for an order of the Commission suspending the demurrage provisions of the

Railroad Commission Act for 30 days with the privilege of further extension if necessary. The Commission set the matter for hearing on March 6, 1908, and prescribed the publication of notice of such hearing in a daily paper in Portland, and in Salem, for ten days immediately preceding the hearing. The company thereupon asked for a postponement of the date of hearing which was granted and the matter came on June 22, 1908, for hearing. In consideration of the testimony offered it was ordered that the demurrage provision be suspended in so far as it applied to the above named company for 30 days, with a privilege of renewal every 30 days until September 1st. The matter was again heard on July 22nd and a second extension of 30 days granted.

CLOSED.

W. C. FREEMAN,

v.

SOUTHERN PACIFIC COMPANY.

} No. 41. Formal.

A complaint was filed by the plaintiff alleging that the depot accommodations afforded by the Southern Pacific Company at Gaston, Oregon, were inadequate and unreasonable. A certified copy of this complaint was served on defendant, which made answer in due course and the matter was set for hearing. On consideration of the evidence submitted the Commission ordered a depot constructed at Gaston within 45 days from the date of the service of the order. The depot was constructed in a satisfactory manner.

CLOSED.

A. A. MARVEL, *Plaintiff*,

v.

GREAT SOUTHERN RAILROAD COMPANY, *Defendant*.

} No. 42. Formal.

(Continued from Report of 1907. See No. 171.)

This was a complaint by a resident of Boyd concerning the inconvenience of a loading platform at his warehouse at Boyd Station on the line of the Great Southern Railroad Company, and also certain inadequate platform facilities at that place. The matter was made the subject of a formal complaint (F-42) and hearing was had on May 12, 1908. On June 5th the Commission ordered the platform facilities improved at Boyd, and dismissed the balance of the complaint.

CLOSED.

THE BUSINESSMEN'S ASSOCIATION and
CITIZENS' LEAGUE of Baker City,
Oregon,

v.

THE OREGON RAILROAD & NAVIGATION COMPANY.

} No. 43. Formal.

Complaint was made by plaintiffs that the rates and charges of defendant for the transportation of freight from Baker City to Hilgard and intermediate points, including points on the Elgin branch, and from Baker City to Huntington and intermediate points, are unjust and unreasonable. This complaint was served on defendant and answer made thereto, and plaintiffs were asked to indicate a convenient date of hearing. Some few days later plaintiffs decided to withdraw their complaint for the present, and asked the Commission to dismiss it without prejudice, which was done.

CLOSED.

In the Matter of UMATILLA CENTRAL RAILROAD COMPANY. (Investigation on Commission's own motion.) } No. 44. Formal.

On April 27, 1908, the Commission gave the above named company notice that it would proceed to investigate, under the provisions of Section 46 of the Commission Act, the original cost, cost of reproduction, etc., of said company. Thereafter hearings were had on June 26th and July 13th, at which the railroad company submitted estimates and valuations and offered testimony with regard to the matters investigated. Investigation is not yet concluded. See page 20 of this report.

PENDING.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 45. Formal.

On October 7, 1908, the Commission advised the above named company that it would proceed under the provisions of Section 46 of the Commission Act to conduct an investigation as to the original cost, cost of reproduction, etc., of said company's line of railroad within Oregon. October 28th hearing was had and the company submitted estimates prepared by it and offered testimony in their support. The investigation is not yet concluded, and the company has promised at an early date to put in testimony as to the value of its rights of way, yards and terminals. See page 20 of this report.

PENDING.

In the Matter of COLUMBIA RIVER & OREGON CENTRAL RAILROAD COMPANY. (Investigation on Commission's own motion.) } No. 46. Formal.

On April 27, 1908, the Commission advised the above named company that it would proceed under the provisions of Section 46 of the Commission Act to conduct an investigation as to the original cost, cost of reproduction, etc., of said company's line of railroad within Oregon. Hearings were had at which the company submitted estimates and offered testimony in their support on June 29th and July 13th. See page 20 of this report.

PENDING.

T. E. WALL, *et al.*,
v.
CORVALLIS & EASTERN RAILROAD CO. } No. 47. Formal.

This matter was transferred from informal docket No. 289 on filing of formal complaint by plaintiffs, alleging insufficient depot facilities at Lyons, Oregon. Complaint was served on defendant, answer made and a hearing was had. At the hearing it was ordered that the matter be left for agreement between the parties if agreement could be reached within a certain time. As no adjustment was arrived at between the parties the Commission ordered the defendant to enlarge its depot facilities at Lyons, and that an agent be maintained there. This order was complied with.

CLOSED.

In the Matter of the SOUTHERN PACIFIC COMPANY. (Investigation on Commission's own motion.) } No. 48. Formal.

This was an investigation into the facilities afforded by the above named company for the handling of freight at Monmouth, Oregon, the

adequacy of team tracks furnished, etc., and embraced the matters complained in informal complaints No. 311 and No. 319. Hearing was had at Monmouth on June 15, 1908. Since the railroad company and the parties most interested at Monmouth believed they would be able to bring about an adjustment between themselves which would obviate the necessity of an order, no order was entered. After considerable delay the railroad company made the improvements desired, and the investigation was

CLOSED.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 49. Formal.

The Commission issued a statement and notice advising the above named company that it would investigate the service afforded by it in the receiving, handling and delivering of freight at its station The Dalles, with particular reference to the manner of handling livestock. Hearing was had in due course and the Commission entered an order directing that some improvements be made in the stockyards at The Dalles. Rehearing was petitioned for and granted and the order suspended. The company represented that the new stockyards to be erected by it at Umatilla would relieve the yards at The Dalles, which will then be adequate. Order is suspended in this matter for the present.

PENDING.

In the Matter of SOUTHERN PACIFIC COMPANY. (Investigation on Commission's own motion.) } No. 50. Formal.

See statement of the controversy in report of Informal Complaint No. 234. It appearing that no adjustment could be secured informally the Commission prepared a statement and set the matter down for hearing at Crabtree on July 14th, 1908. Hearing was had at that time and place, and also at Lebanon, Oregon, on July 20, 1908. After due consideration the Commission requested the Attorney-General to bring suit against the Southern Pacific Company to cause it to resume operation over its line from Woodburn to Natron, including the portion from Crabtree to Tallman.

PENDING.

In the Matter of SOUTHERN PACIFIC COMPANY. (Investigation on Commission's own motion.) } No. 51. Formal.

The Commission transferred this matter from informal docket No. 285 and issued a statement and notice setting it for hearing. The substance of the matter was an investigation as to the services afforded by Southern Pacific Company in providing toilet rooms and adequate waiting rooms at its Jefferson street depot in Portland. Hearing was had on August 11, 1908, and thereafter an order was entered providing that the waiting room at said depot be enlarged and the roof repaired, and the toilets kept clean and lighted and open at all times when trains are due to arrive or depart. This order has been fully complied with.

CLOSED.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 52. Formal.

On September 3, 1908, the Commission issued a statement setting forth:

"That it has on its own motion investigated the rates and charges made and exacted by the said The Oregon Railroad & Navigation Company in and for the transportation, wholly within the State of Oregon, of grain, including wheat, rye, oats, barley, flax seed, buckwheat, grain screenings, common and Kafir corn dried, malt, flour, and mill feed, as defined in sections 'A,' 'B,' 'C,' and 'D,' page 27 of The Oregon Railroad & Navigation Company's Tariff No. L-525 O. R. C. No. 39, as amended, in carload lots between Portland, East Portland, Albina, St. Johns, Maegley Junction and Stockdale in the State of Oregon, and the various stations on the line of the said company in the State of Oregon, between Portland and Huntington on the main line and between Portland and all points on the Elgin branch, Pilot Rock branch and points on the Washington division in Oregon.

"And after making such investigation the said Railroad Commission of Oregon has become satisfied that sufficient grounds exist to warrant a hearing being ordered and has therefore ordered that a hearing be had to determine whether the above named rates and charges are reasonable or unreasonable."

Hearing was had at Pendleton on the 4th and 5th of November, 1908, and testimony of numerous witnesses was taken and considerable
PENDING.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 53. Formal.

On October 2, 1908, the Commission issued a statement similar to that in Formal Complaint No. 52, covering the rates and charges for the transportation of grain between Portland and other terminal points and all points on the Condon branch of the above named company. Hearing was had at Condon on the 11th day of November, 1908. Further testimony will be taken at a later date.
PENDING.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 54. Formal.

On October 2, 1908, the Commission issued a statement similar to that in Formal Complaint No. 52, covering the rates and charges for the transportation of grain between Portland and other terminal points and all points on the Heppner branch of the above named company. Hearing was had at Heppner on the 13th day of November, 1908. Further testimony will be taken at a later date.
PENDING.

In the Matter of THE OREGON RAILROAD & NAVIGATION COMPANY. (Investigation on Commission's own motion.) } No. 55. Formal.

On September 3, 1908, the Commission issued a statement similar to that in Formal Complaint No. 52, covering the rates and charges for the transportation of grain between Portland and other terminal points and all points on the Shaniko branch of the above named company. Hearing was had on the 9th day of November, 1908, at Wasco, Oregon. Further testimony will be taken at a later date.
PENDING.

FRED H. ADAMS, WM. BLAKE, *et al.*,
v.
 ASTORIA & COLUMBIA RIVER RAILROAD COMPANY. } No. 56. Formal.

On August 31, 1908, plaintiffs filed a formal complaint setting forth that defendant does not stop its local passenger trains at Tide Creek Crossing, and alleging great inconvenience from this practice which plaintiffs declare unreasonable. Copy of complaint was served on defendant, but a short time thereafter the complaint was consolidated with a proceeding on the Commission's own motion, dealing with the same matter. (See Formal Complaint No. 59.) CLOSED.

ASA L. BROWN, *et al.*,
v.
 THE OREGON RAILROAD & NAVIGATION CO. } No. 57. Formal.

Informal proceedings (No. 336) having failed to bring about an adjustment, plaintiffs filed a formal complaint alleging the inadequacy of the stockyard facilities at Haines. Copy was served on the defendant and answer was filed. At a hearing held at Haines on October 10, 1908, the testimony of the parties was taken. The Commission advised defendant it would leave the matter open for a time that defendant might make a showing as to the cost of constructing new yards, and requested and obtained of defendant a statement showing freight shipments forwarded and received at Haines during the last twelve months. Defendant later advised the Commission that an order had been made to improve the stockyards at Haines, and it was hoped that with such improvements they would be satisfactory. On inquiry plaintiffs advised that the yards as improved would answer their purpose for the present and the matter might be regarded as closed. CLOSED.

B. L. MCKEE and ROBT. ANLAUF,
v.
 SOUTHERN PACIFIC COMPANY. } No. 58. Formal.

Informal proceedings (No. 355) having failed to bring about an adjustment in this matter, plaintiffs filed a formal complaint alleging that defendant has no platform or depot building at Anlauf and that some provision for the comfort and convenience of patrons of the defendant is greatly needed. A certified copy of complaint was served on defendant. Defendant advised that it had authorized the construction of a small depot at Anlauf. The Commission thereupon advised both parties that the matter would be held in abeyance for a reasonable time, and if the depot constructed should meet the approval of plaintiffs the necessity of a hearing would be obviated. It appearing later that the building was complete and satisfactory, the Commission dismissed the complaint. CLOSED.

In the Matter of ASTORIA & COLUMBIA RIVER
 RAILROAD COMPANY, and NORTHERN
 PACIFIC RAILWAY COMPANY. (Investi-
 gation on Commission's own motion.) } No. 59. Formal.

The Commission took up on its own motion a matter concerning which complaint had been made by two different sets of complainants. (See No. F-56 and No. 363.) It was alleged by both that the above

named railroad companies should permit the local passenger trains of the Astoria & Columbia River Railroad Company to stop at some point near Tide Creek Crossing for the accommodation of the residents in that vicinity, to take on and let off passengers and express matter. Hearing was had at Goble September 16, 1908, notice having been given to all the complaining parties. Further testimony was taken before Commissioner Aitchison on December 7, 1908, at Portland, and by stipulation testimony taken at that time was submitted at the regular meeting of the Commission on December 15th.

PENDING.

B. F. JONES,
v.
WELLS FARGO & Co. } No. 60. Formal.

Plaintiff on September 21, 1908, filed a formal complaint alleging that the rates and charges exacted by defendant for the transportation of express matter within the State of Oregon are unreasonable, unjust and unlawful. Copy of complaint was served on defendant, and defendant moved to dismiss the complaint on the ground that it attacks all the rates of defendant in the State, a very large number, and that defendant is not able to enter upon a defense of such rates without notice of the particular ones to be attacked. This motion was denied, and thereafter defendant filed an answer. The matter came on for hearing on November 30, 1908, at the office of the Commission, and after plaintiff had presented his case, defendant moved to dismiss the complaint. This motion was taken under advisement.

PENDING.

GEORGE PEEBLER,
v.
THE OREGON RAILROAD & NAVIGATION Co. } No. 61. Formal.

Plaintiff filed a formal complaint alleging that the present freight rates charged by the defendant for shipping and transporting by rail wheat, oats and barley from the various stations upon its main and branch lines in the State of Oregon to Portland in said State are unreasonable and unjustly discriminatory; that a reasonable rate would be one 40 per cent less than the present. A certified copy of this complaint was served on defendant, which made answer.

As this matter covered the same ground as proceedings begun on the Commission's own motion some time before, it has not been set for hearing.

PENDING.

B. F. JONES,
v.
PACIFIC EXPRESS COMPANY. } No. 62. Formal.

On September 21, 1908, plaintiff filed a formal complaint alleging that the rates and charges exacted by the Pacific Express Company for the transportation of express matter within the State of Oregon are unreasonable, unjust and unlawful. A copy of the complaint was served on the defendant and answer was made. On November 18 and 19, 1908, a hearing was had at the office of the Commission at which testimony was offered by both parties. Adjournment was taken subject to fifteen days' call.

PENDING.

H. CONNOWAY,
v.
MOUNT HOOD RAILROAD CO. } No. 63. Formal.

Informal proceedings (No. 366) failed to bring about an adjustment in this matter, and plaintiff filed a formal complaint, alleging that the rate charged by defendant for transporting flour and feed from Hood River, Oregon, to Odell, Oregon, was excessive and unreasonable. Testimony was taken at Hood River on November 28, 1908, before a member of the Commission and by stipulation is to be submitted to the Commission at its regular meeting the third Tuesday in December.

PENDING.

In the Matter of SOUTHERN PACIFIC COM-
PANY. (Investigation on Commission's } No. 64. Formal.
own motion.)

The Commission on its own motion investigated the service afforded by Southern Pacific Company in the handling of freight at Salem, particularly with regard to the sufficiency of its freight depot. A hearing was had on November 16th, 1908, at the office of the Commission. No order has as yet been entered.

PENDING.

In the Matter of SOUTHERN PACIFIC COM-
PANY. (Investigation on Commission's } No. 65. Formal.
own motion.)

The Commission investigated on its own motion the service afforded by Southern Pacific Company in the matter of handling livestock shipments at Salem. The matter was set for hearing on November 16th, but it appearing to the Commission that the stockyards had been rebuilt and enlarged since the investigation of the Commission began, and were now in a satisfactory condition, the investigation was ordered discontinued.

CLOSED.

FALLS CITY LUMBER COMPANY,
v.
SALEM, FALLS CITY & WESTERN RAILWAY CO. } No. 66. Formal.

Informal proceedings having failed to bring about an adjustment in this matter, a formal complaint was made against the rate charged by defendant for the transportation of lumber from Falls City to Dallas, Oregon, and answer made. Several dates for hearing have been set, but on petition of the parties it has been each time postponed, and will probably be had shortly after the first of the year.

PENDING.

In the Matter of COOS BAY, ROSEBURG & EASTERN
RAILROAD AND NAVIGATION COMPANY. (In- } No. 67. Formal.
vestigation on Commission's own motion.)

There having been some complaint as to the alleged discriminatory practice of the above named company in its dealings with steamship companies at Marshfield, Oregon, the Commission undertook an investigation of the matter. A hearing was had at the office of the Commission in Salem, December 4, 1908. The agent of a complaining steamship line was present and testified. The testimony of the general manager

of the railroad company was also taken. The Commission found that unjust discrimination within the meaning of the statute had not been shown, and ordered the investigation discontinued. CLOSED.

In the Matter of CORVALLIS & EASTERN
RAILROAD COMPANY. (Investigation } No. 68. Formal.
on Commission's own motion.)

The Commission investigated the service afforded by the above named company in the furnishing of toilets on its passenger cars. A hearing was had at the office of the Commission in Salem on December 5, 1908. The Commission found the service inadequate and ordered that the railroad company equip each and all of its passenger trains now operated or hereafter to be operated on its line with two toilets, one for men and one for women, to be so marked; provided that it need not so equip cars which are operated only between Albany and Corvallis.

CLOSED.

APPENDIX II

Summary of Annual Reports made to the Commission
by Railroads and others subject to this Act, arranged
in the following order:

- Commercial Roads—Steam
- Commercial Roads—Electric
- Commercial Switching Roads and Terminal Companies
- Industrial Roads—Steam
- Express Lines
- Sleeping Car Companies
- Private Car Lines

APPENDIX II

COMMERCIAL ROADS—STEAM

ASTORIA & COLUMBIA RIVER RAILROAD COMPANY.

Organized April 14, 1895, under the laws of Oregon.

Directors: F. B. Clarke, Wm. Harder, J. McGuire, F. D. Kuettner, Portland, Ore.; L. C. Gilman, Seattle, Wn.; M. P. Martin, H. C. Nutt, Tacoma, Wn.

Largest Stockholder: C. M. Levey, St. Paul, Minn., 16,183 shares.

Officers: President, F. B. Clarke, Portland, Ore.; Vice-President, L. C. Gilman, Seattle, Wn.; Secretary and Treasurer, M. P. Martin, Tacoma, Wn.; Attorneys, Carey & Kerr, Portland, Ore.; Auditor, F. D. Kuettner, Portland, Ore.; General Superintendent, F. S. Forest, Portland, Ore.; Division Superintendent, J. McGuire, Portland, Ore.; General Freight and Passenger Agent, H. M. Adams, Portland, Ore.; Assistant General Freight and Passenger Agent, R. H. Jenkins, Portland, Ore.

Road Operated: Line owned—main line: Goble, Ore., to Holladay, Ore., 79.60 miles. Branches and spurs: Warrenton to Ft. Stevens, 3.50 miles.

Line operated under trackage rights: Northern Pacific Railway, Goble to Portland, Ore., 39.40 miles.

Total mileage operated, 122.50 miles.

CAPITALIZATION.

Capital Stock: Total par value outstanding, common stock, \$1,619,000.00, all issued for construction of new properties.

Funded Debt: Mortgage bonds, total par value outstanding, \$3,280,000.00, all issued for construction of new properties. Interest accrued during the year, \$131,200.00; Interest paid during the year, \$146,800.00. Total capitalization per mile of line, \$58,952.00.

Current Assets and Liabilities: Balance of current liabilities over current assets is, \$563,851.97. Materials and supplies on hand, \$50,636.40.

Expenditures During the Year—Charged to capital—for new lines or extensions: Road, \$357.86.

For additions and betterments: Road *Credit*, \$195.81; equipment, \$7,530.59; general expenditures *Credit*, \$269.98. Total, \$7,064.80.

Total cost to June 30, 1908, \$5,065,796.02; per mile of line, \$60,960.24.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenues	\$625,928.18
Operating expenses	372,442.89
Net operating revenue	253,485.29
Taxes accrued	24,436.70
Operating income	229,048.59
Other income: Hire of equipment—balance.....	411.50
Miscellaneous income	21.45
Gross corporate income	229,481.54
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Rents: Joint facilities	31,839.50
Interest accrued on funded debt	131,200.00
Other interest	28,452.15
Total deductions from gross corporate income.....	191,491.65
Balance carried forward to credit of profit and loss.....	\$ 37,989.89

PROFIT AND LOSS ACCOUNT.

Debit: Balance June 30, 1907	\$426,182.87
Miscellaneous deductions	1,959.90
Total	\$428,142.77
Credit: Balance for year brought forward from income account.....	\$ 37,989.89
Balance debit, June 30, 1908, carried to balance sheet.....	390,152.88
Total	\$428,142.77

OPERATING REVENUES—STATE OF OREGON.

	Whole line	Oregon intrastate	Oregon share of interstate
REVENUE FROM TRANSPORTATION:			
Freight.....	\$ 217,989 74	\$ 128,592 37	\$ 89,397 37
Passenger.....	\$ 859,410 41	348,983 05	\$ 10,477 36
Excess baggage.....	2,175 20	2,175 20	
Parlor and chair car.....	11,028 75	11,028 75	
Mail.....	10,858 85	10,353 85	
Express.....	16,655 41	16,655 41	
Total passenger service train revenue.....	\$ 899,623 62	\$ 389,146 26	\$ 10,477 36
Switching.....	324 61	324 61	
Special service trains.....	45 00	45 00	
Miscellaneous transportation.....	286 26	286 26	
Total revenue from transportation.....	\$ 618,269 23	\$ 518,394 50	\$ 99,874 73
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
Station and train privileges.....	1,975 00	1,975 00	
Storage, freight.....	1,827 87	1,827 87	
Storage, baggage.....	258 65	258 65	
Car service.....	2,908 00	2,908 00	
Rents of buildings and other property.....	22 00	22 00	
Miscellaneous.....	667 43	667 43	
Total revenue from operations other than transportation.....	\$ 7,658 95	\$ 7,658 95	
Total operating revenues.....	\$ 625,928 18	\$ 526,053 45	\$ 99,874 73

Operating Expenses: Maintenance of way and structures, \$122,-567.60; maintenance of equipment, \$55,738.93; traffic expenses, \$14,-367.17; transportation expenses, \$157,672.39; general expenses, \$22,096.80. Total, \$372,442.89.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road and equipment	\$5,065,796.02
Cash and current assets	104,881.07
Materials and supplies	50,636.40
Profit and loss	390,152.88
Grand total	\$5,611,466.37
LIABILITIES.	
Capital stock	\$1,619,000.00
Funded debt	3,280,000.00
Current liabilities	668,733.04
Interest accrued on funded debt not yet payable.....	43,733.33
Grand total	\$5,611,466.37

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers	5	\$ 9,200 00	\$ 6 86
Other officers	4	6,570 00	4 49
General office clerks	24	18,580 82	2 12
Station agents	8	5,980 30	2 26
Other station men	13	7,488 86	1 97
Enginemen	7	13,347 09	6 09
Firemen	7	8,142 94	3 81
Conductors	6	8,366 27	4 07
Other trainmen	16	10,728 43	2 48
Machinists	4	8,500 37	3 85
Carpenters	10	8,948 80	3 00
Other shopmen	32	27,739 02	2 63
Section foremen	13	10,983 54	2 45
Other trackmen	76	38,206 50	1 66
Switch tenders, crossing tenders, and watchmen	7	3,989 58	1 66
Telegraph operators and dispatchers	2	2,400 00	3 28
Total (including general officers)	233	\$ 184,082 52	\$ 2 50
Total (excluding general officers)	228	\$ 174,882 52	\$ 2 42

TRAFFIC AND MILEAGE STATISTICS.

Passenger Traffic: Number of passengers carried earning revenue, 395,147; Number of passengers carried one mile, 17,658,385; Carried one mile per mile of road, 144,150; average distance carried, 44.69 miles.

Total passenger revenue, \$359,410.41; Average amount received from each passenger \$.90956; Average receipts per passenger per mile, \$.02035; Total passenger service train revenue, \$399,623.62; Per mile of road, \$3,262.23; Per train mile, \$1.98044.

Freight Traffic: Number of tons carried of freight earning revenue, 214,671; Tons carried one mile, 10,842,437; One mile per mile of road, 88,510; Average distance haul of one ton, 50.50 miles.

Total freight revenue, \$217,989.74; Average amount received for each ton of freight, \$1.01546; Average receipts per ton per mile, \$.02011; Freight revenue per mile of road, \$1,779.51; Per train mile, \$3.09280.

Total Traffic: Operating revenues, \$625,928.18; Per mile of road, \$5,109.62; Per train mile, \$2.53558; Operating expenses, \$372,442.89; Per mile of road, \$3.04035; Per train mile, \$1.50873.

Net operating revenue, \$253,485.29; Per mile of road, \$2,069.27.

Average number of passengers per car mile, 16; Per train mile, 88; Passenger cars per train mile, 5.45; Tons of freight per loaded car mile, 15.67; Per train mile, 153.83; Freight cars per train mile, 14.90;

Loaded cars per train mile, 9.82; Empty cars per train mile, 4.45.

Average mileage operated during the year, 122.50 miles.

Locomotive Mileage—Revenue service: Freight, 45,252; Passenger, 176,584; Mixed, 25,410; Switching, 21,356. Total, 268,602.

Non-revenue service locomotive miles, 7,256 miles.

Car Mileage—Revenue service—Freight car miles: Loaded, 691,831; Empty, 313,394; Caboose, 45,037. Total, 1,050,262.

Passenger car miles: Passenger, 724,059; Sleeping, parlor, and observation, 173,775; Other passenger train cars, 202,667. Total, 1,100,501.

Total in revenue service, 2,150,763.

Non-revenue service car miles, 15,783.

Train Mileage—Revenue service: Freight, 45,073; Passenger, 176,375; Mixed, 25,410. Total, 246,858.

Non-revenue service train miles, 7,256.

FREIGHT TRAFFIC MOVEMENT, IN TONS.

Products of Agriculture: Grain, 4,555; flour, 2,337; other mill products, 1,353; hay, 1,467; fruits and vegetables, 550. Total, 10,262.

Products of Animals: Live stock, 413; dressed meats, 109; poultry, game and fish, 10,345; hides and leather, 25. Total, 10,892.

Products of Mines: Bituminous coal, 15,267; coke, 644; stone, sand and other like articles, 6,737. Total, 22,648.

Products of Forests: Lumber, 93,490; Other products of forests, 32,313. Total, 125, 803.

Manufactures: Petroleum and other oils, 1,638; Iron and steel rails, 1,197; Other castings and machinery, 2,462; Bar and sheet metal, 2,296; Cement, brick and lime, 3,087; Agricultural implements, 127; Wines, liquors and beers, 1,412; Household goods and furniture, 551. Total, 12,770.

Merchandise, 9,243.

Miscellaneous, 23,053.

Total tonnage, 214,671.

DESCRIPTION OF EQUIPMENT—Owned and in service: Locomotives, 10; Cars: In passenger service, 26; In freight service, 194; In Company's service, 12. Total cars in service, 232.

MILEAGE: Line owned—main line, single track, 79.60 miles; branches and spurs, 3.50 miles; yard tracks and sidings, 18.71 miles. Total mileage owned, 101.81 miles, all steel rails.

In addition to the above mileage owned, the Company operates 39.40 miles under trackage rights, making total mileage operated, including sidings and spurs, 141.21 miles.

RENEWAL OF TIES: 32,420 fir ties; average price at distributing point, 50 cents each.

ACCIDENTS TO PERSONS: Trespassers, 1 killed and 1 injured.

CHARACTERISTICS OF ROAD—Alignment: Curves, 142; Aggregate length, 28.90 miles; Length of straight line, 54.20 miles.

Profile: Length of level line, 64.70 miles; Ascending grades, 57; Sum of ascents, 150.5 feet; Aggregate length of ascending grades, 9.33 miles. Descending grades, 52; Sum of descents, 164.9 feet; Aggregate length of descending grades, 9.10 miles.

Bridges, 8; Aggregate length, 1048 feet; Trestles, 70; Aggregate length, 44,716 feet. Tunnels, 4; Aggregate length, 810 feet. Overhead highway crossings, 2; Overhead railway crossings, 1.

Gauge of track, 4 feet, 8½ inches.

Telegraph: 82.10 miles of line and wire, owned by the Western Union Telegraph Co., located on this Company's property, and operated jointly with the owners.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$24,161.70; Special franchise tax, \$275.00. Total, \$24,436.70.

CENTRAL RAILWAY OF OREGON.

Organized June 2, 1905, under the laws of Maine.

Directors: D. A. Alling, C. E. Graham, V. T. Hammer, New Haven, Conn.; Edwin Wilcox, Boston, Mass.; Thos. W. Davidson, Robert A. Marr, Arthur B. Browne, Union, Ore.; John A. Lansing, Cambridge, Mass.; Fred Rowe, Branford, Conn.

Officers: Chairman of Board and President, Edwin Wilcox, Boston, Mass.; Vice-President, V. T. Hammer, New Haven, Conn.; Secretary, J. Willis Spencer, New Haven, Conn.; Treasurer, C. E. Graham, New Haven, Conn.; General Manager, Arthur B. Browne, Union, Ore.

Mileage Owned and Operated: Union to Union Junction, Ore., 2.10 miles; Valley Junction to Cove, Ore., 10.36 miles. Total, 12.36 miles.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$3,938.01.

Income Account: Operating revenues, \$20,088.94; operating expenses, \$18,866.28; net operating revenue, \$1,222.66.

Operating Revenues—Revenue from transportation: Freight, \$9,699.34; passenger, \$6,789.92; excess baggage, \$111.00; mail, \$480.76; Express, \$1,254.05; Other passenger train revenue, \$1,197.40. Total passenger service train revenue, \$9,833.13.

Revenue from operations other than transportation: Telegraph, \$140.55; Miscellaneous, \$415.92. Total, \$556.47.

Total operating revenues, \$20,088.94.

Operating Expenses: Maintenance of way and structures, \$1,467.40; maintenance of equipment, \$1,134.34; transportation expenses, \$11,767.65; general expenses, \$4,496.89. Total, \$18,866.28.

Ratio of operating expenses to operating revenues, 93.91 per cent.

Employees and Salaries—Total (including general officers): Number, 12; Total yearly compensation, \$10,204.82; Average daily compensation, \$2.16.

Total—(excluding general officers): Number, 11; total yearly compensation, \$7,324.82; Average daily compensation, \$1.68.

NOTE: This road went into Receivership November 1, 1908, and details of its operations during period covered by this report are not available.

COLUMBIA RIVER & OREGON CENTRAL RAILROAD CO.

Organized August 21, 1903, under the laws of Oregon. Operated by The Oregon Railroad & Navigation Co.

Directors: J. P. O'Brien, C. G. Sutherland, and H. F. Conner, Portland, Ore.

Largest Stockholders: Geo. M. Thornton, New York, N. Y., 487 shares, held in trust for the Union Pacific Railroad Co.

Officers: Chairman of Board and President, J. P. O'Brien; Vice-President, C. G. Sutherland; Secretary, W. R. Litzenberg; Treasurer, J. W. Newkirk; Auditor, R. Blaisdell; Chief Engineer, G. W. Boeschke, Portland, Ore.

Road Leased or Otherwise Assigned for Operation: The line of this Company extending from Arlington, Ore., to Condon, Ore., 45.31 miles, was assigned to The Oregon Railroad & Navigation Co. on July 1, 1907, for a term of five years, upon agreement to pay a semi-annual rental of \$22,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

CAPITALIZATION.

Capital Stock: The Company is authorized to issue common stock to the amount of \$50,000.00, all of which was issued for cash and is outstanding.

Funded Debt: The Company's funded debt consists of first mortgage bonds to the amount of \$894,000.00, all of which was issued for cash. Interest at the rate of 6 per cent for the year amounts to \$53,640.00, of which \$26,820.00 was paid during the year. Bonds, par value, \$219,000.00 were issued during the year.

Recapitulation of Capitalization: All of the capital stock and all of the funded debt is assigned to railways, making the total capitalization per mile of line \$20,834.00.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$40,015.23.

Expenditures During the Year: During the year the Company expended \$219,419.02 for equipment, making the total cost per mile of line \$20,797.17.

INCOME ACCOUNT.

Gross income from lease of road	\$54,959.43
Salaries and maintenance of organization	695.85
Net income from lease of road	54,263.58
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Interest accrued on funded debt	53,640.00
Other interest	4.94
Total deductions from gross corporate income.....	53,644.94
Net corporate income carried to credit of profit and loss.....	618.64

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance June 30, 1907	\$42,317.01
<i>Credit:</i> Balance for year brought forward from income account.....	618.64
Unpaid wages prior to June 30, 1907, written off.....	2.90
Balance debit, June 30, 1908, carried to balance sheet.....	41,695.47
Total	\$42,317.01

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$ 709,626.95
Cost of equipment	219,419.02
General expenditures	13,273.79
Cash and current assets	35,200.43
Profit and loss	41,695.47
Grand total	\$1,019,215.66

	LIABILITIES.
Capital stock	\$ 50,000.00
Funded debt	894,000.00
Current liabilities	75,215.66
Grand total	\$1,019,215.66

COLUMBIA SOUTHERN RAILWAY COMPANY.

Organized March 4, 1897, under the laws of Oregon. Operated by The Oregon Railroad & Navigation Co.

Directors: H. F. Conner, W. W. Cotton, W. R. Litzenberg, J. P. O'Brien, and J. G. Wilson, Portland, Ore.

Largest Stockholder: E. H. Harriman, New York, N. Y., 2,995 shares, held in trust for benefit of the Union Pacific Railroad Co.

Officers: Chairman of Board and President, J. P. O'Brien; Vice-President, W. W. Cotton; Secretary, W. R. Litzenberg; Treasurer, J. W. Newkirk; General Attorney, W. W. Cotton; Auditor, R. Blaisdell; Chief Engineer, G. W. Boeschke.

Road Leased or Otherwise Assigned for Operation: The line of this Company, extending from Biggs, Ore., to Shaniko, Ore., 69.46 miles, was leased on July 1, 1907, for a term of five years to The Oregon Railroad & Navigation Co., upon agreement to pay a semi-annual rental of \$28,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

CAPITALIZATION.

Capital Stock: This Company has issued its full authorized capital stock, par value \$300,000.00, all of which is outstanding, and was issued for right of way and station grounds. No dividends were paid during the year.

Funded Debt: The funded debt of this Company consists of first mortgage 5 per cent bonds, par value \$700,000.00, issued for cash, \$630,000.00 being realized therefor.

Recapitulation of Capitalization: All of the capital stock and all of the funded debt is assigned to railways, making the total capitalization per mile of line \$14,397.00.

Current Assets and Liabilities: Balance of current assets over current liabilities is \$185,036.83.

Cost of Road and Equipment: There were no expenditures during the year for road and equipment, hence the cost per mile of line remains the same as for the previous year, namely, \$15,258.73.

INCOME ACCOUNT.

Gross income from lease of road	\$ 56,000.00
Other income: Interest on securities, loans and accounts	7,616.20
Gross corporate income	\$ 63,616.20
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Interest accrued on funded debt	\$ 32,083.34
Balance for year carried to credit of profit and loss	\$ 31,532.86

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Readjustment of rental for year ending June 30, 1907.....	\$ 8,640.95
Loss account subscription to stocks of Lewis and Clark Centennial....	790.00
Depreciation taken to account in readjustment made to show equipment destroyed and vacated prior to current year.....	1,652.65
Balance credit, June 30, 1908, carried to balance sheet.....	261,655.66
Total	\$272,739.26
<i>Credit:</i> Balance June 30, 1907	\$241,191.05
Balance for year brought forward from income account.....	31,532.86
Unpaid wages prior to June 30, 1907, written off.....	15.35
Total	\$272,739.26

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$1,034,517.02
Cost of equipment	25,354.24
Columbia Southern Extension Company	19,447.57
Cash and current assets	185,036.83
Grand total	\$1,264,355.66
LIABILITIES.	
Capital stock	\$ 300,000.00
Funded debt	700,000.00
Equipment replacement fund	2,700.00
Profit and loss	261,655.66
Grand total	\$1,264,355.66

COOS BAY, ROSEBURG & EASTERN RAILROAD & NAVIGATION COMPANY.

Organized June 19, 1890, under the laws of Oregon.

Directors: E. E. Calvin, Wm. F. Herrin, Wm. Hood, C. H. Redington, W. R. Scott, San Francisco, Cal.; John S. Coke, C. J. Millis, Marshfield, Ore.

Largest Stockholder: E. E. Calvin, Trustee, 19,965 shares, held in trust for benefit of the Southern Pacific Company.

Officers: President, E. E. Calvin, San Francisco, Cal.; Vice-President and General Manager, C. J. Millis, Marshfield, Ore.; Secretary, J. L. Willcutt, San Francisco, Cal.; Treasurer, C. H. Redington, San Francisco, Cal.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; Attorney, John S. Coke, Marshfield, Ore.; Auditor, C. B. Seger, San Francisco, Cal.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; Passenger Traffic Manager, Chas. S. Fee, San Francisco, Cal.; General Freight Agent, G. W. Luce, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.

Road Owned and Operated: The line of this Company extends from Marshfield, Ore., to Myrtle Point, Ore., 25.63 miles, and 5.93 miles branches and spurs, total mileage 31.56 miles.

CAPITALIZATION.

Capital Stock: Consists of 20,000 shares of common stock, total par value \$2,000,000.00, all of which is outstanding. According to report from respondent company, all stock was issued for property and services. Present ownership dates from July 1, 1906, and records do not show manner of payment for capital stock, all of which is now charged to cost of road and equipment.

Funded Debt: Total par value outstanding first mortgage 6 per cent gold bonds, \$625,000.00. Amount of outstanding bonds is charged to cost of road and equipment. Bonds were issued for same purpose as the capital stock. Amount of cash realized is not known.

Recapitulation of Capitalization: All of the capital stock, \$2,000,000.00, and all of the funded debt, \$625,000.00, is assigned to railways, making the total capitalization \$87,939.00 per mile.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$123,817.61. Value of materials and supplies on hand, \$12,794.12.

Expenditures During the Year: For new lines or extensions—charged to capital, road, \$5,088.66; equipment, \$42,391.25. Total, \$47,479.91.

Total cost per mile of line, \$85,558.36.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenue	\$153,954.09
Operating expenses	133,732.53
Net operating revenue	20,221.56
Taxes accrued	3,997.84
Operating income (gross corporate income)	16,223.72
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Hire of equipment	338.24
Interest accrued on funded debt	37,500.00
Other interest	1,940.61
Total deductions from gross corporate income	39,778.85
Net corporate loss, carried to debit of profit and loss	23,555.13

PROFIT AND LOSS ACCOUNT.

Debit: Balance, June 30, 1907	\$ 21,621.41
Balance for year brought forward from income account	23,555.13
Total	\$ 45,176.54
Credit: Balance debit, June 30, 1908, carried to balance sheet	\$ 45,176.54

OPERATING REVENUES.

REVENUE FROM TRANSPORTATION:

Freight	\$126,269.11
Passenger	25,099.21
Excess baggage	569.87
Mail	6.31
Express	393.69
Other passenger train revenue	27.90
Total passenger service train revenue	26,096.98
Switching	15.00
Special service trains	720.00
Total revenue from transportation	\$153,101.09

REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION.

Storage-freight	253.55
Car service	47.00
Rents of buildings and other property	1.00
Miscellaneous	551.45
Total revenue from operations other than transportation	853.00

Total operating revenues

\$153,954.09

NOTE: The records of this Company were not so kept as to show intrastate and interstate revenues separately.

OPERATING EXPENSES.

Maintenance of way and structures	\$ 53,971.44
Maintenance of equipment	29,047.12
Traffic expenses	480.98
Transportation expenses	43,804.15
General expenses	6,428.84

Total operating expenses\$133,732.53

Ratio of operating expenses to operating revenues, 86.87 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$2,642,057.33
Cost of equipment	58,164.62
Cash and current assets	14,914.34
Materials and supplies	12,794.12
Profit and loss	45,176.54
Grand total	\$2,773,106.95

LIABILITIES.	
Capital stock	\$2,000,000.00
Funded debt	625,000.00
Current liabilities	138,731.95
Accrued interest on funded debt not yet payable	9,375.00

Grand total\$2,773,106.95

Contracts, Agreements, Etc.: Contract entered into with United States Government Post Office Department for carrying of mail route No. 173034, effective June 29, 1908. Yearly compensation, \$1,136.29.

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers.....	3	\$ 5,490 96	5 01
Other officers.....	5	4,441 60	3 85
General office clerks.....	4	2,848 07	2 67
Station agents.....	3	3,111 45	2 88
Other station men.....	6	5,941 80	2 89
Enginemen.....	5	4,103 37	3 78
Firemen.....	6	2,856 25	2 71
Conductors.....	3	3,459 64	3 17
Other trainmen.....	6	4,885 45	2 67
Machinists.....	7	6,273 50	2 86
Carpenters.....	19	16,438 97	8 13
Other shopmen.....	5	8,303 47	2 96
Section foremen.....	5	4,066 31	2 88
Other trackmen.....	42	19,263 26	2 00
Switch tenders, crossing tenders, and watchmen.....	1	856 17	2 17
Telegraph operators and dispatchers.....	1	1,500 00	4 10
All other employees and laborers.....	9	3,791 35	1 87
Total (including general officers).....	130	\$ 97,640 62	\$ 2 68
Total (excluding general officers).....	127	\$ 92,140 66	\$ 2 61

TRAFFIC AND MILEAGE STATISTICS.

Passenger Traffic: Number of passengers carried earning revenue, 38,991; Number carried one mile, 602,249; Number carried one mile per mile of road, 19,421; Average distance carried, 15.45 miles.

Total passenger revenue, \$25,099.21; Average amount received from each passenger, \$.64372; Average receipts per passenger per mile, \$.04168; Total Passenger service train revenue, \$26,096.98; Revenue per mile of road, \$841.57; Revenue per train mile, \$1.42747.

Freight Traffic: Number of tons carried of freight earning revenue, 286,827; Tons carried one mile, 3,928,019; Tons carried one mile per mile of road, 126,669; Average distance haul of one ton, 13.69 miles.

Total freight revenue, \$126,269.11; Average amount received for each ton of freight, \$.44023; Average receipts per ton per mile, \$.03215; Revenue per mile of road, \$4,071.88; Revenue per train-mile, \$2.69058.

Total Traffic: Operating revenues, \$153,954.09; per mile of road, \$4,964.66; per train-mile, \$3.23175; operating expenses, \$133,732.53; Per mile of road, \$4,312.56; Per train-mile, \$2.80727; Net operating revenue, \$20,221.56; Per mile of road, \$652.10.

Average number of passengers per car-mile, 17; Per train-mile, 33; Passenger cars per train-mile, 1.99; Tons of freight per loaded car-mile, 15.15; Per train-mile, 83.70; Freight cars per train-mile, 10.93; Loaded cars per train-mile, 5.52; Empty cars per train-mile, 4.98.

Average mileage operated during year, 31.01.

Locomotive Mileage—Revenue service: Freight, 36,791; passenger, 708; Mixed, 17,574; Switching, 2,770; Total, 57,843.

Non-revenue service locomotive miles, 1,052.

Car Mileage—Revenue service: Freight, loaded, 259,226; empty, 233,489; caboose, 20,077. Total, 512,792.

Passenger, 36,359.

Total in revenue service, 549,151.

Non-revenue service car-miles, 25,241.

Train Mileage—Revenue service: Freight, 29,356; passenger, 708; mixed, 17,574. Total, 47,638.

Non-revenue service train-miles, 1,052.

FREIGHT TRAFFIC MOVEMENT, IN TONS.

Products of Agriculture: Grain, 1,064; Flour, 756; Other mill products, 449; Hay, 332; Fruits and vegetables, 619; Total, 3,220.

Products of Animals: Live stock, 600; Products of animals, 647; Total, 1247.

Products of Mines: Bituminous coal, 17,128; Sand, stone and other like articles, 2,491; Other products of mines, 35; Total, 19,654.

Products of Forests: Lumber, 254,707; Other products of forests, 10; Total, 254,717.

Manufactures: Petroleum and other oils, 109; Sugar, 127; Castings and machinery, 457; Cement, brick and lime, 190; Wines, liquors and beers, 438; Household goods and furniture, 554; Other manufactures, 2,995; Total, 4,870.

Merchandise and miscellaneous, 3,119.

Total tonnage, 286,827.

DESCRIPTION OF EQUIPMENT: Locomotives owned and in service, 5. Cars owned and in service: Passenger 3; Freight, 192; Company, 7; Total, 202.

MILEAGE: Road owned and operated—main line—single track, 25.63; Yard tracks and sidings, 3.30; Total, 28.93.

Branches and spurs—single track, 5.93; Yard tracks and sidings, .79; Total, 6.72.

Total mileage operated—single track, 31.56; Yard tracks and sidings, 4.09; Total, 35.65. All steel rails.

New line constructed during year—single track, .58; Yard tracks and sidings, .69; Total, 1.27.

RENEWALS OF TIES: 4,568 fir ties laid during the year. Average price at distributing point, 31.65 cents each.

ACCIDENTS TO PERSONS: Railway employees injured, 2; other persons killed, 1; total killed, 1; injured, 2.

CHARACTERISTICS OF ROAD: Alignment: 156 curves; aggregate length of curved line, 10.53 miles; length of straight line, 21.03 miles.

Profile: 38 ascending grades; sum of ascents, 2,515 feet; aggregate length of ascending grades, 9.19 miles; 35 descending grades; sum of descents, 2,402 feet; aggregate length of descending grades, 5.37 miles; length of level line, 17.00 miles.

Bridges, 2; aggregate length, 205 feet; trestles, 37; aggregate length, 12,919 feet; gauge of track, 4 feet, 8½ inches.

Telephone: 27.14 miles of line; same of wire, operated by this Company.

TAXES AND ASSESSMENTS: Paid on real and personal property, \$3,-822.84; on traffic or some physical quality of property operated, or on privilege, \$175.00; total, \$3,997.84.

CORVALLIS & EASTERN RAILROAD COMPANY.

Organized December 15, 1897, under the laws of Oregon.

Directors: J. P. O'Brien, H. F. Conner, Portland, Ore.; J. K. Weatherford, Albany, Ore.

Largest Stockholder: E. H. Harriman, New York, N. Y., 14,097 shares, held in trust for benefit of Southern Pacific Company.

Officers: President, J. P. O'Brien, Portland, Ore.; Secretary, H. F. Conner, Portland, Ore.; Treasurer, C. H. Redington, San Francisco, Cal.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; Attorney, J. K. Weatherford, Albany, Or.; Auditor, C. B. Seger, San Francisco, Cal.; Chief Engineer, G. W. Boschke, Portland, Ore.; General Superintendent, M. J. Buckley, Portland, Ore.; Superintendent, J. T. Walch, Albany, Ore.; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; Passenger Traffic Manager, Chas. S. Fee, San Francisco, Cal.; General Freight Agent, R. B. Miller, Portland, Ore.; General Passenger Agent, Wm. McMurray, Portland, Ore.

Road Owned and Operated: The line of this company extends from Yaquina, Ore., to Hoover, Ore., 140.58 miles.

CAPITALIZATION.

Capital Stock: This Company has issued its full authorized capital stock, 14,100 shares, par value \$1,410,000.00, all of which is outstanding. No dividends were declared during the year.

Funded Debt: The Company is authorized to issue first mortgage bonds to the amount of \$2,115,000.00, \$1,410,000.00 of which have been issued and are outstanding. Interest for the year at rate of 4 per cent amounts to \$56,400.00.

Recapitulation of Capitalization: All of the capital stock and all of the funded debt is assigned to railway property, making the total capitalization \$20,060.00 per mile of road.

NOTE: The records of the Company do not show for what purpose the stock and bonds were issued, but presumably were issued for the purpose of constructing the road and purchasing equipment. Amount of cash realized from sale of stocks and bonds is not known.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$534,606.21. Value of materials and supplies on hand, \$35,689.60.

Expenditures During the Year: The only expenditure reported for the year is an item of \$15,978.75 for engineering in connection with new lines or extensions, which is charged to capital.

On account of incomplete records kept at the beginning of operations, the present owners are unable to separate the cost as between road and equipment, but the total cost per mile of line for road and equipment is reported as being \$22,190.17.

INCOME ACCOUNT.

OPERATING INCOME:	
Operating revenues	\$244,315.52
Operating expenses	176,028.42
Net operating revenue	68,287.10
Taxes accrued	13,217.88
OTHER INCOME:	
Operating income	55,069.22
Miscellaneous rents	60.04
Interest on securities, loans and accounts	695.27
Total other income	755.31
Gross corporate income	\$ 55,824.53
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Hire of equipment	580.59
Interest accrued on funded debt	56,400.00
Total deductions from gross corporate income.....	\$ 56,980.59
Net corporate loss, carried to debit of profit and loss.....	\$ 1,156.06

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance June 30, 1907	\$208,126.58
Balance for year brought forward from income account	1,156.06
Deductions for year (see note)	13,639.03
Total	\$222,921.67
<i>Credit:</i> Balance debit, June 30, 1908, carried to balance sheet	\$222,921.67

NOTE: The amount shown as deductions for year includes \$13,328.20, taxes for the fiscal years 1906 and 1907, not previously charged to profit and loss, and various minor adjustments in other accounts.

OPERATING REVENUES.

REVENUE FROM TRANSPORTATION:	
Freight	\$119,312.74
Passenger	106,039.68
Excess baggage	881.58
Mail	7,979.32
Express	5,758.63
Total passenger service train revenue	\$120,659.21
Switching	582.93
Miscellaneous transportation	58.00
Total revenue from transportation	\$240,612.88
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:	
Station and train privileges	210.00
Storage—freight	71.36
Storage—baggage	13.90
Car service	279.00
Telegraph service	879.54
Rents of buildings and other property	292.19
Miscellaneous	1,956.65
Total revenue from operations other than transportation.....	\$ 3,702.64
Total operating revenues	\$244,315.52

OPERATING EXPENSES.

Maintenance of way and structures	\$101,852.86
Maintenance of equipment	14,882.29
Traffic expenses	792.23
Transportation expenses	53,232.09
General expenses	5,268.95
Total operating expenses	\$176,028.42
Ratio of operating expenses to operating revenues, 72.05 per cent.	

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road and equipment	\$3,119,494.94
Cash and current assets	67,654.41
Other assets: Materials and supplies	35,689.60
Profit and loss	222,921.67
Grand total	\$3,445,760.62
LIABILITIES.	
Capital stock	\$1,410,000.00
Funded debt	1,410,000.00
Current liabilities	602,260.62
Accrued interest on funded debt not yet payable	23,500.00
Grand total	\$3,445,760.62

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers	1	\$ 2,708 14	\$ 5 21
Other officers	1	2,100 00	5 74
General office clerks	4	2,067 62	2 66
Station agents	7	5,776 86	2 15
Other station men	5	2,971 94	1 42
Enginemen	5	6,314 56	4 58
Firemen	6	3,944 82	2 92
Conductors	5	5,172 42	3 61
Other trainmen	10	6,025 96	2 65
Machinists	5	3,506 58	2 84
Carpenters	28	23,509 39	2 94
Other shopmen	18	9,288 29	2 66
Section foremen	18	9,186 52	1 99
Other trackmen	71	26,517 74	1 54
Switch tenders, crossing tenders, and watchmen	2	1,890 29	1 71
Telegraph operators and dispatchers	2	2,112 40	2 71
All other employees and laborers	2	1,088 08	2 78
Total (including general officers)	180	\$ 118,574 59	\$ 2 30
Total (excluding general officers)	179	\$ 110,866 46	\$ 2 27

TRAFFIC AND MILEAGE STATISTICS.

Passenger Traffic: Passengers carried earning revenue, 125,116; passengers carried one mile, 3,862,198; passengers carried one mile per mile of road, 27,473; average distance carried, 30.87 miles.

Total passenger revenue, \$106,039.68; average amount received from each passenger, \$.84753; average receipts per passenger per mile, \$.02746; total passenger service train revenue, \$120,659.21; per mile of road, \$858.30; per train mile, \$1.00816.

Freight Traffic: Number of tons carried of freight earning revenue, 244,339; tons carried one mile, 3,495,745; tons carried one mile per mile of road, 24,866; average distance haul of one ton, 14.31.

Total freight revenue, \$119,312.74; average amount received for each ton of freight, \$.48831; average receipts per ton per mile, \$.03413; freight revenue per mile of road, \$848.72; freight revenue per train mile, \$1.07263.

Total Traffic: Operating revenues, \$244,315.52; per mile of road, \$1,737.91; per train mile, \$1,915.02.

Operating expenses, \$176,028.42; per mile of road, \$1,252.16; per train mile, \$1,379.76.

Net operating revenue, \$68,287.10; per mile of road, \$485.75.

Average passengers per car-mile, 14; per train-mile, 32; average passenger cars per train-mile, 2.37.

Average tons of freight per loaded car-mile, 10.19; per train-mile, 31.43.

Average freight cars per train-mile, 4.94; average loaded cars per train-mile, 3.08; average empty cars per train-mile, 1.79.

Average mileage operated during year, 140.58.

Locomotive Miles—Revenue service: Freight, 7,980; passenger, 16,885; mixed, 103,637; switching, 3,654. Total, 132,156.

Non-revenue service locomotive-miles, 11,349.

Freight Car-Miles—Revenue service: Loaded, 343,149; empty, 199,249; caboose, 6,633. Total, 549,031.

Passenger Car-Miles: Passenger, 198,445; other passenger train cars, 85,399. Total, 283,844.

Total Car Mileage: Revenue service, 832,875; non-revenue service, 93,652.

Train Mileage—Revenue service: Freight, 7,896; passenger, 16,345; mixed, 103,338. Total, 127,579.

Non-revenue service train-miles, 11,266.

FREIGHT TRAFFIC MOVEMENT—STATE OF OREGON, IN TONS.

Products of Agriculture: Grain, 7,402; flour, 3,220; other mill products, 4,201; hay, 1,421; tobacco, 1; fruit and vegetables, 8,263; other products of agriculture, 6,874. Total, 31,382.

Products of Animals: Live stock, 152; packing house products, 38; poultry, game and fish, 125; wool, 16; hides and leather, 22; other products of animals, 1,143. Total, 1,496.

Products of Mines: Bituminous coal, 587; stone, sand and other like articles, 5,922; other products of mines, 647. Total, 7,156.

Products of Forests: Lumber, 166,838; other products of forests, 12,846. Total, 179,684.

Manufactures: Petroleum and other oils, 4,648; sugar, 435; iron, pig and bloom, 236; iron and steel rails, 2,101; other castings and machinery, 935; bar and sheet metal, 76; cement, brick and lime, 1,667; agricultural implements, 59; wagons, carriages, tools, etc., 112; wines, liquors and beers, 94; household goods and furniture, 711; other manufactures, 6,518. Total, 17,592.

Merchandise and miscellaneous, 7,029.

Total tonnage, 244,339.

DESCRIPTION OF EQUIPMENT—Owned and in service: Locomotives, 7; passenger cars, 11; freight cars, 148; Company cars, 17. Total cars, 176.

MILEAGE: Mileage consists of 140.58 miles single track main line, and 13.00 miles yard tracks and sidings; 152.58 miles steel rails and one mile iron rails, the latter in sidings.

RENEWALS OF TIES: 48,738 fir ties were laid during the year. Average price at distributing point, 36.155 cents each.

ACCIDENTS TO PERSONS: Railway employees killed, 1; passengers injured, 1; other persons killed, 1. Total killed, 2; total injured, 1.

CHARACTERISTICS OF ROAD—Alignment: Curves, 520; aggregate length of curved line, 54.25 miles; length of straight line, 86.33 miles.

Profile: Ascending grades, 83; sum of ascents, 23,938 feet; aggregate length of ascending grades, 67.98 miles; descending grades, 54; sum of descents, 8,289 feet; aggregate length of descending grades, 23.32 miles; length of level line, 49.28 miles.

Bridges, 46; aggregate length, 3,525 feet; trestles, 237; aggregate length, 38,751 feet; tunnels, 3; aggregate length, 2,060 feet.

Gauge of track, 4 feet, 8½ inches.

Telegraph: 138 miles of line; 138 miles of wire, operated by Western Union Telegraph Company.

TAXES AND ASSESSMENTS PAID—(All in Oregon): On real and personal property, \$13,017.88; on traffic or some physical quality of property operated, or on privilege, \$200.00. Total, \$13,217.88.

GREAT SOUTHERN RAILROAD COMPANY.

Organized March 3, 1904, under the laws of Washington.

Directors: John Heimrich, Sigmund Frank, Julius L. Meier, Portland, Ore.; J. G. Heimrich, The Dalles, Ore.; W. F. Nelson, Seattle, Wn.

Largest Stockholders: John Heimrich, 440 shares; J. G. Heimrich, 250 shares.

Officers: Chairman of Board and President, John Heimrich; Vice-President, Sigmund Frank; Secretary, Julius L. Meier, Portland, Ore.; Treasurer and General Manager, J. G. Heimrich, The Dalles, Ore.; Attorney, G. W. Joseph, Portland, Ore.; Auditor, H. S. Berryman, The Dalles, Ore.; General Superintendent, J. D. Tobin, Dufur, Ore.

Road Operated: Extends from The Dalles, Ore., to Dufur, Ore., 30 miles, and is owned by the respondent corporation.

Capital Stock: This Company has issued its full authorized amount of capital stock, 1,000 shares of common stock, total par value, \$100,000.00, all of which was issued for cash and is outstanding. No dividends were declared during the year.

Funded Debt: Consists of first mortgage bonds, par value outstanding, \$338,000.00, issued June 1, 1904, and maturing in twenty years from date of issue. Interest for the year at rate of 5 per cent per annum amounts to \$16,900.00, \$5,125.00 of which has been paid during the year.

Recapitulation of Capitalization: All of the capital stock, \$100,000.00, and all of the funded debt, \$338,000.00, is assigned to railways, making the total capitalization \$14,600.00 per mile of line.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$57,386.98. Value of materials and supplies on hand, \$10,216.19.

Expenditures During the Year—For new lines or extensions—charged to capital: Road, \$2,405.14.

For additions and betterments—charged to capital: Road, \$5,138.81; equipment, \$3,015.25; general expenditures, \$114.72. Total, \$10,673.92. Total cost per mile of line, \$15,892.00.

INCOME ACCOUNT.

Operating Income—Rail operations—operating revenue, \$51,194.11; operating expenses, \$22,421.15; total net revenue, \$28,772.96; taxes accrued, \$1,477.48; operating income, \$27,295.48.

Deductions from Gross Corporate Income: Rents, \$548.84; interest accrued on funded debt, \$16,900.00. Total, \$17,448.84.

Net Corporate Income: Carried to credit of profit and loss, \$9,846.64.

PROFIT AND LOSS ACCOUNT.

Debit: Balance, June 30, 1907, \$19,219.20.

Credit: Balance for year brought forward from income account, \$9,846.64; balance debit, June 30, 1908, carried to balance sheet, \$9,372.56. Total, \$19,219.20.

OPERATING REVENUES.

Revenue from Transportation: Freight, \$35,842.68; passenger, \$10,651.35; excess baggage, \$119.10; mail, \$1,543.72; express, \$216.72; total passenger service train revenue, \$12,530.89. Switching, \$576.00. Total revenue from transportation, \$48,949.57.

Revenue from Operations Other Than Transportation: Storage—freight, \$.55; storage—baggage, \$.45; car service, \$522.00; rents of buildings and other property, \$35.00; miscellaneous, \$1,682.54. Total, \$2,244.54.

Total operating revenues, \$51,194.11.

OPERATING EXPENSES.

Maintenance of way and structures, \$5,938.89; maintenance of equipment, \$1,516.64; traffic expenses, \$1,247.03; transportation expenses, \$10,688.37; general expenses, \$3,030.22. Total, \$22,421.15.

Ratio of operating expenses to operating revenues, 44 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

Assets: Cost of road, \$324,790.22; cost of equipment, \$22,342.72; general expenditures, \$129,626.80; cash and current assets, \$8,241.03; material and supplies on hand, \$10,216.19; sundries, \$446.82; profit and loss, \$9,372.56. Grand total, \$505,036.34.

Liabilities: Capital stock, \$100,000.00; funded debt, \$338,000.00; current liabilities, \$65,628.01; accrued interest on funded debt not yet payable, \$1,408.33. Grand total, \$505,036.34.

EMPLOYEES AND SALARIES.

Class	Num-ber	Total yearly compensa-tion	Average daily compensa-tion
General officers.....	3	\$ 3,849 15	\$ 8 51
Station agents.....	2	1,687 00	2 24
Other station men.....	2	304 00	48
Enginemen.....	1	1,099 45	2 95
Firemen.....	1	691 81	1 86
Conductors.....	1	1,200 00	3 28
Other trainmen.....	1	787 07	1 97
Carpenters.....	1	7 00	3 50
Other shopmen.....	1	600 00	1 64
Section foremen.....	1	858 90	2 88
Other trackmen.....	11	7,141 11	1 88
Total (including general officers).....	25	\$ 18,120 49	\$ 2 10
Total (excluding general officers).....	22	\$ 14,271 34	\$ 1 89

TRAFFIC AND MILEAGE STATISTICS.

Passenger Traffic: Number of passengers carried earning revenue, 15,898; carried one mile, 339,445; one mile per mile of road, 11,315; average distance carried, 21.35 miles.

Total passenger revenue, \$10,651.35; average amount received from each passenger, \$.66998; average receipts per passenger per mile, \$.03138; total passenger service train revenue, \$12,530.89; per mile of road, \$417.70; per train mile, \$.56598.

Freight Traffic: Number of tons carried of freight earning revenue, 25,672; tons carried one mile, 619,864; one mile per mile of road, 20,662; average distance haul of one ton, 24.15 miles.

Total freight revenue, \$35,842.68; average amount received for each ton of freight, \$1.39618; average receipts per ton per mile, \$.05782; freight revenue per mile of road, \$1,194.76; per train mile, \$1.82127.

Total Traffic: Operating revenues, \$51,194.11; per mile of road, \$1,706.47; per train-mile, \$2.31229.

Operating expenses, \$22,421.15; per mile of road, \$747.37; per train-mile, \$1.01269.

Net operating revenue, \$28,772.96; per mile of road, \$959.10.

Average number of passengers per car-mile, 14; per train-mile, 15; passenger cars per train-mile, 1.09; tons of freight per loaded car-mile, 16.48; per train-mile, 31.50; freight cars per train-mile, 2.95; loaded cars per train-mile, 1.91; empty cars per train-mile, 1.04.

Average mileage operated during year, 30.

Locomotive Mileage—Revenue service: Passenger, 2,460; mixed, 19,680. Total, 22,140.

Car Mileage—Revenue service: Freight, loaded, 37,614; empty, 20,507. Total, 58,121.

Passenger, 24,030. Total car mileage, 104,291.

Non-revenue service car-miles, 1,693.

Train Mileage—Revenue service: Passenger, 2,460; mixed, 19,680. Total, 22,140.

FREIGHT TRAFFIC MOVEMENT, IN TONS.

Products of Agriculture: Grain, 21,609; flour, 100; other mill products, 69; hay, 1,064; fruits and vegetables, 156; other products of agriculture, 1. Total, 22,999.

Products of Animals: Live stock, 415; dressed meats, 11; other packing house products, 12; poultry, game and fish, 7; other products of animals, 6. Total, 451.

Products of Mines: Bituminous coal, 51; stone, sand, and other like articles, 20. Total, 71.

Products of Forests: Lumber, 326; other products of forests, 193. Total, 519.

Manufactures: Petroleum and other oils, 57; sugar, 79; iron, pig and bloom, 96; castings and machinery, 127; bar and sheet metal, 16; cement, brick and lime, 88; agricultural implements, 138; wagons, carriages, tools, etc., 20; wines, liquors and beers, 61; household goods and furniture, 96; other manufactures, 7. Total, 785.

Merchandise and miscellaneous, 847.

Total tonnage, 25,672.

DESCRIPTION OF EQUIPMENT: Locomotives owned and in service, 1; cars owned and in service, freight 25, passenger 2. Total cars, 27.

MILEAGE: Consists of 30 miles of single track main line, and 3 miles of yard tracks and sidings, all laid with steel rails. .67 mile side track was constructed during the year.

CHARACTERISTICS OF ROAD: Bridges, 38; aggregate length, 2,092 feet. Trestles, 1; aggregate length, 206 feet.

Gauge of track, 4 feet, 8½ inches.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$1,425.88; on traffic or some physical quality of property operated, or on privilege, \$51.60. Total, \$1,477.48.

INDEPENDENCE & MONMOUTH RAILWAY COMPANY.

Organized March 23, 1889, under the laws of Oregon.

Directors: H. Hirschberg, J. Dornsife, D. W. Sears, Independence, Ore.

Officers: Chairman of the Board, President, Treasurer, and General Manager, H. Hirschberg; Vice-President and Secretary, D. W. Sears; General Superintendent, J. Dornsife, Independence, Ore.

Road Operated—Line owned: Independence, Ore., to Monmouth, Ore., 2.50 miles. Operated under trackage rights: Southern Pacific Co., Airlie, Ore., to Dallas, Ore., 16.30 miles. Total mileage operated, 18.80.

CAPITALIZATION.

Capital Stock: Common stock, total par value outstanding, \$25,000.00, all issued for cash. Ten per cent dividend declared during the year, \$2,500.00.

Capitalization per mile of line, \$10,000.00.

Current Assets and Liabilities: Balance of current assets over current liabilities, \$3,755.89.

Expenditures: There were no expenditures during the year for extension, additions or betterments. Total cost per mile of line, \$9,969.64.

Income Account: Operating revenues, \$22,125.70; operating expenses, \$20,387.78; net operating revenue, \$1,737.92.

Taxes accrued, \$219.40; operating income, \$1,518.52.

Other income: Dividends declared on stocks owned or controlled, \$22.50; net corporate income, \$1,541.02.

Dividends declared, \$2,500.00; balance for year carried to debit of profit and loss, \$958.98.

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance for year brought forward from income account	\$ 958.98
Balance credit, June 30, 1908, carried to balance sheet.....	5,322.69
Total	\$6,281.67
<i>Credit:</i> Balance June 30, 1907	\$6,281.67

Operating Revenues: Freight, \$9,640.90.

Passenger, \$10,650.37; mail, \$839.25; express, \$716.92; milk (on passenger trains), \$278.26. Total passenger service train revenue, \$12,484.80.

Total operating revenues, \$22,125.70.

Operating Expenses: Maintenance of way and structures, \$1,710.40; maintenance of equipment, \$2,010.34; traffic expenses, \$255.18; transportation expenses, \$14,731.37; general expenses, \$1,680.49. Total operating expenses, \$20,387.78.

General balance sheet, June 30, 1908—*Debit:* Cost of road, \$16,114.47; cost of equipment, \$8,309.65; stocks owned, \$200.00; other permanent investments, \$442.68; cash and current assets, \$3,755.89; materials and supplies, \$1,500.00. Grand total, \$30,322.69.

Liabilities: Capital stock, \$25,000.00; profit and loss, \$5,322.69. Grand total, \$30,322.69.

DESCRIPTION OF EQUIPMENT: Locomotives, 2; passenger cars, 3.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$219.40.

KLAMATH LAKE RAILROAD COMPANY.

Organized December 12, 1901, under the laws of California.

Directors: Geo. S. Long, Tacoma, Wn.; R. L. McCormick, Tacoma, Wn.; E. T. Abbott, Thrall, Cal.; Frank P. Deering, Chas. R. McCormick, San Francisco, Cal.

Largest Stockholder: Weyerhaeuser Timber Co., Tacoma, Wn., 9,970 shares.

Officers: President, R. L. McCormick, Tacoma, Wn.; Vice-President and Treasurer, Geo. S. Long, Tacoma, Wn.; Secretary and General Solicitor, F. P. Deering, San Francisco, Cal.; General Manager, E. T. Abbott, Thrall, Cal.

Road Operated: Thrall, Cal., to Pokegama, Ore., 24.27 miles.

CAPITALIZATION.

Capital Stock: Common stock, total par value outstanding, \$1,000.-000.00, issued for equipment and construction of new properties.

Funded Debt: Mortgage bonds, total par value outstanding, \$199,299.79. Interest accrued during the year, \$11,957.99.

Entire capitalization is assigned to railways, making total capitalization \$49,415.00 per mile.

Current Assets and Liabilities: Balance of current assets over current liabilities is \$49,112.24. Materials and supplies on hand, \$15,680.00.

Cost of Road: There were no expenditures during the year, charged to capital, hence, cost of road remains same as for previous year, namely, \$576,167.90; per mile of line, \$23,740.08.

Income Account: Operating income—rail operations: Operating revenues, \$32,829.79; operating expenses, \$39,312.20; net operating deficit, \$6,482.41.

Taxes accrued, \$1,409.61. Gross corporate loss, \$7,892.02.

Interest accrued on funded debt, \$11,957.99; net corporate loss—balance for year carried forward to debit of profit and loss, \$19,850.01.

Profit and Loss Account—Debit: Balance June 30, 1907, \$579,158.47; balance for year brought forward from income account, \$19,850.01. Total, \$599,008.48.

Credit: Balance debit, June 30, 1908, carried to balance sheet, \$599,008.48.

Operating Revenues—Entire line—revenue from transportation: Freight, \$17,558.50.

Passenger, \$12,133.72; excess baggage, \$98.94; mail, \$2,052.36; express, \$669.71. Total passenger service train revenue, \$14,954.73.

Total revenue from transportation, \$32,513.23.

Miscellaneous revenue, \$316.56.

Total operating revenues, \$32,829.79.

DESCRIPTION OF EQUIPMENT: Locomotives owned and in service, 2. Cars owned and in service: Passenger, 1; freight, 3. Total cars, 4.

MILEAGE: Line owned—main line—single track: In Oregon, 7.27 miles; in California, 17 miles. Total, 24.27. Yard tracks and sidings, 1.30 miles. (All steel rails.)

CHARACTERISTICS OF ROAD—Alignment: Curves, 271; aggregate length, 12.32 miles; length of straight line, 11.95 miles.

Profile: Length of level line, 3.88 miles; ascending grades, 16; sum of ascents, 1,861 feet; aggregate length, 15.74 miles. Descending grades, 13; sum of descents, 273 feet; aggregate length, 4.65 miles.

Bridges, 1; length, 120 feet. Trestles, 20; aggregate length, 2,640 feet.

Gauge of track, 4 feet, 8½ inches.

TAXES AND ASSESSMENTS: Paid in Oregon—On the value of real and personal property, \$434.52; on property owned, not used in operation, and miscellaneous, \$107.02.

Paid in California: On the value of real and personal property, \$775.00; on property owned, not used in operation, and miscellaneous, \$93.07.

Total taxes and assessments, \$1,409.61.

NOTE: Owing to destruction of records by fire during the year, this Company is unable to render a report that is complete in all details.

MALHEUR VALLEY RAILWAY COMPANY.

Organized January 25, 1906, under the laws of Oregon. Operated by the Oregon Short Line Railroad Company.

Directors: W. H. Bancroft, Salt Lake City, Utah; G. H. Olmstead, Pocatello, Idaho; J. R. Blackaby, Lewis Adams, Elmer E. Clark, Ontario, Oregon.

Largest Stockholder: W. H. Bancroft, Salt Lake City, Utah, 56,000 shares.

Officers: Same as Oregon Short Line Railroad Co.

Road Owned and Leased or Otherwise Assigned for Operation: Line from Malheur Junction, Ore., to Vale, Ore., 14.24 miles, leased to the Oregon Short Line Railroad Company on January 15, 1907, for four years, eleven and one-half months. Terms: \$3,750.00 from January 15, 1907, to May 1, 1907, and \$5,000.00 payable semi-annually thereafter during the remainder of the term of the lease; also interest at a fixed percentage on the value of any improvements which may be made to the property of the Malheur Valley Railway Co., payable semi-annually.

CAPITALIZATION.

Capital Stock: Common stock, total par value, \$56,400.00, which was issued for construction of new properties and is outstanding.

Funded Debt: First mortgage 6 per cent bonds, total par value outstanding, \$160,000.00. Interest accrued and paid during year, \$9,600.00. Bonds issued for construction of new properties.

Recapitulation of Capitalization: All of the capital stock, \$56,400.00, and all of the funded debt, \$160,000.00, is assigned to railway property, making the total capitalization per mile of line, \$15,197.00.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$41,553.75.

Expenditures During the Year—Charged to capital—for new lines or extensions: Road, \$9,782.37; general, \$6,025.83. Total, \$15,808.20.

For additions and betterments: Road, \$251.46.

Total cost per mile of line, \$18,154.85.

INCOME ACCOUNT.

Gross income from lease of road	\$11,738.66
Salaries and maintenance of organization	12.00
Net income from lease of road	\$11,726.66
<i>Deductions:</i> Interest accrued on funded debt	9,600.00
Other interest	905.33
Total deductions	\$10,505.33
Balance for year carried forward to credit of profit and loss	1,221.33

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance June 30, 1907	\$ 6,650.00
Balance credit June 30, 1908, carried to balance sheet	571.33
Total	\$ 7,221.33
<i>Credit:</i> Balance for year brought forward from income account	\$ 1,221.33
Amount erroneously charged to this account during the year ending June 30, 1907	6,000.00
Total	\$ 7,221.33

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$258,525.08
Cash and current assets	1,483.81
Grand total	\$260,008.89
LIABILITIES.	
Capital Stock	\$ 56,400.00
Funded debt	160,000.00
Current liabilities	42,237.56
Accrued interest on funded debt not yet payable	800.00
Profit and loss	571.33
Grand total	\$260,008.89

CHARACTERISTICS OF ROAD: Alignment—Curves, 4; aggregate length of curved line, .71 mile; length of straight line, 13.53 miles.

Profile: Length of level line, 3.59 miles; ascending grades, 6; sum of ascents, 10.13 feet; aggregate length of ascending grades, 9.32 miles; descending grades, 2; sum of descents, 17 feet; aggregate length of descending grades, 1.33 miles.

Bridges, wooden, 1; length, 219 feet. Trestles, 15; aggregate length, 293 feet; minimum length, 11 feet; maximum length, 32 feet.

Gauge of track, 4 feet, 8½ inches.

MOUNT HOOD RAILROAD COMPANY.

Organized February 23, 1905, under the laws of Utah.

Directors: W. H. Eccles, Hood River, Ore.; David Eccles, Ogden, Utah; John E. Inglis, Inglis, Ore.; David C. Eccles, Ogden, Utah; Chas. T. Early, Hood River, Ore.

Largest Stockholder: David Eccles, Ogden, Utah, 2,247 shares.

Officers: President, W. H. Eccles, Hood River, Ore.; Vice-President, David C. Eccles, Ogden, Utah; Secretary, Henry H. Rollapp, Ogden, Utah; Attorney, A. J. Payne, Hood River, Ore.; Auditor, General Superintendent and General Freight and Passenger Agent, Chas. T. Early, Hood River, Ore.; Chief Engineer, Joseph A. West, Baker City, Ore.

Road Operated: The line owned and operated by this company extends from Hood River, Ore., to Dee, Ore., 16.4 miles.

CAPITALIZATION.

Capital Stock: The capital stock of this company consists of 2,500 shares of common stock, total par value \$250,000.00, all of which is outstanding.

Two thousand shares were issued as a bonus with the bonds of the Company, and 500 shares were issued to stockholders at \$10.00 per share. None of the stock was issued during the year covered by this report.

Funded Debt: This Company has \$320,000.00 par value mortgage bonds outstanding, bearing interest at the rate of 6 per cent per annum. Interest accrued and paid during the year amounts to \$19,200.00.

Recapitulation of Capitalization: All of the capital stock, \$250,000.00, and all of the funded debt, \$320,000.00, is assigned to railway lines of the Company, making the total capitalization \$35,625.00 per mile of line.

Expenditures During the Year: For additions and betterments—charged to capital: Road, \$5,211.10; equipment, \$7,574.38. Total, \$12,785.48.

Total cost to June 30, 1908, \$243,866.29.

Total cost per mile of line, \$14,869.89.

INCOME ACCOUNT.

Operating revenues	\$60,901.11
Operating expenses	34,828.93
Net operating revenue	\$26,072.18
Taxes accrued	1,214.49
Operating income	\$24,857.69
Interest accrued on funded debt	19,200.00
Balance for year carried to credit of profit and loss	\$ 5,657.69

NOTE:—The respondent corporation's accounts, such as current assets and liabilities, profit and loss account, and general balance sheet, are not sufficiently complete to be comprehensive, and are, therefore, omitted from this summary.

OPERATING REVENUES.

Freight	\$52,016.80
Passenger	\$ 6,919.45
Excess baggage	80.45
Mail	488.04
Total passenger service train revenue	\$ 7,487.94
Total revenue from transportation	\$59,504.74

REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:

Rents of buildings and other property	75.00
Miscellaneous	\$ 1,321.37

Total revenue from operations other than transportation.....\$ 1,396.37

Total operating revenues\$60,911.11

OPERATING EXPENSES.

Maintenance of way and structures	\$14,265.07
Maintenance of equipment	3,377.35
Transportation expenses	16,966.51
General expenses	220.00

Total operating expenses\$34,828.93

Ratio of operating expenses to operating revenues, 57.19 per cent.

EMPLOYEES AND SALARIES.

Class	Num- ber	Total yearly compensa- tion	Average daily compensa- tion
Officers (not including "general").....	1	\$ 1,800 00	\$ 4 98
Station agents.....	8	904 60	2 50
Enginemen.....	8	2,282 20	3 25
Firemen.....	4	1,561 25	2 63
Conductors.....	8	1,429 30	2 87
Other trainmen.....	4	981 35	2 50
Section foremen.....	4	1,639 15	3 60
Other trackmen (see note).....	566	14,288 95	1 43
Watchmen.....	4	820 00	2 25
All other employees.....	18	2,168 57	2 66
Total.....	609	\$ 27,925 87	\$ 1 91

NOTE: Number of other trackmen reported includes track laborers engaged in ballasting track, etc., and does not represent the normal number of such laborers employed.

DESCRIPTION OF EQUIPMENT. Locomotives, 2; passenger cars, 3; freight cars, 15, increase, 11; company cars, 2, increase, 2. Total number cars owned and in service, 20; increase, 13.

MILEAGE OF ROAD OWNED AND OPERATED: Main line, 16.4 miles; yard tracks and sidings, 1.5 miles. Total, 17.9.

RENEWALS OF TIES: 1,800 fir ties, 7x8-8, were laid during the year. Average cost at distributing point, 40 cents each.

ACCIDENTS TO PERSONS: One trainman was injured.

CHARACTERISTICS OF ROAD: Alignment—Number of curves, 73; aggregate length of curved line, 6.46 miles; aggregate length of straight line, 9.94 miles.

Profile: Length of level line, 3.11 miles; ascending grades, 52; sum of ascents, 1,106 feet; aggregate length of ascending grades, 11.04 miles; descending grades, 9; sum of descents, 210 feet; aggregate length of descending grades, 2.25 miles.

Bridges, 1; length, 136 feet. Trestles, 11; aggregate length, 1,920 feet; minimum length, 16 feet; maximum length, 918 feet.

Overhead Highway Crossings—Bridges, 2; height of lowest above surface of rail, 18 feet, 5 inches.

Telephone—Operated by this Company, 16.4 miles of line.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, all of which is in Oregon, \$1,214.49.

NORTHERN PACIFIC RAILWAY COMPANY.

Organized March 15, 1870, under the laws of Wisconsin.

Directors: William P. Clough, Alex Smith Cochran, Amos Tuck French, James N. Hill, Payne Whitney, Lewis Cass Ledyard, Geo. W. Perkins, Charles Steele, Geo. F. Baker, Jno. S. Kennedy, Grant B. Schley, William Sloane, Arthur Curtiss James, New York, N. Y.; Howard Elliott, St. Paul, Minn.; J. Pierpont Morgan, Jr., London, England.

Largest Stockholders: Jno. S. Kennedy, New York, N. Y., 100,000 shares; James J. Hill, St. Paul, Minn., 80,000 shares; Rt. Hon. Lord Strathcona, London, England, 40,020 shares; D. Willis James, New York, N. Y., 32,850 shares; Geo. F. Baker, New York, N. Y., 30,780 shares; Clark Dodge & Co., New York, N. Y., 30,142 shares; E. H. Harriman, New York, N. Y., 22,805 shares; Moore & Schley, New York, N. Y., 21,808 shares; Margaret C. Howard, New York, N. Y., 19,440 shares; John W. Sterling, Trustee, New York, N. Y., 18,992 shares.

Officers: President, Howard Elliott, St. Paul, Minn.; First Vice-President, James N. Hill, New York, N. Y.; Second Vice-President, Jule N. Hannaford, St. Paul, Minn.; Third Vice-President, Charles M. Levey, St. Paul, Minn.; Secretary and Assistant Treasurer, Geo. H. Earl, New York, N. Y.; Treasurer, Charles A. Clark, St. Paul, Minn.; General Counsel, Francis Lynde Stetson, New York, N. Y.; General Counsel, Charles W. Bunn, St. Paul, Minn.; Comptroller, Henry A. Gray, St. Paul, Minn.; General Manager, George T. Slade, St. Paul, Minn.; General Manager, H. C. Nutt, Tacoma, Wn.; Chief Engineer, William L. Darling, St. Paul, Minn.; General Superintendent, F. W. Gilbert, St. Paul, Minn.; General Superintendent, B. E. Palmer, Tacoma, Wn.; Division Superintendents, W. C. Albee, Tacoma, Wn., J. L. DeForce, Pasco, Wn.; Traffic Manager, J. G. Woodworth, St. Paul, Minn.; General Freight Agent, J. B. Baird, St. Paul, Minn.; General Western Freight Agent, Henry Blakeley, Tacoma, Wn.; General Passenger Agent, A. M. Cleland, St. Paul, Minn.; Assistant General Passenger Agent, A. D. Charlton, Portland, Ore.; General Baggage Agent, W. H. Lowe, St. Paul, Minn.; Land Commissioner, Thomas Cooper, St. Paul, Minn.

ROAD OPERATED.

	In Oregon	Entire line
Line owned—main line.....		2,695.10
Washington state line to Portland, Ore., (including .49 mile Columbia River ferry at Goble, Ore.), 89.16 miles; proportion of joint tracks owned, .37 mile.....	89.58	3,052.52
Branches and spurs.....		
Washington state line to Pendleton, Ore., 80.38 miles; Smeltz, Ore., to Athena, Ore., 14.54 miles; main line spurs, 1.67 miles; branch line spurs, .75 mile; proportion of joint spurs owned, 1.31 miles.....	48.65	194.99
Line operated under lease for specified sum.....		57.36
Line operated under trackage rights.....	2.52	
Northern Pacific Terminal Co. in Portland, Ore.....		
Totals.....	90.70	6,000.97
Road jointly owned or leased—jointly owned.....		17.42
Northern Pacific Terminal Co. at Portland, Ore., main line, .92 miles; spur tracks, 3.23 miles. (Northern Pacific Co.'s proportion is 40%).....	4.20	48.36
Jointly leased.....		
Totals.....	4.20	65.78

Outside Operations: Are in connection with sleeping cars (one-half interest owned), dining and cafe cars owned, observation and chair cars owned, and restaurants owned, such operations being confined to states traversed by line of road.

Other Properties: Include congressional land grant on account of the Northern Pacific Railroad, located in the States of Wisconsin, Minnesota, North Dakota, Montana, Wyoming, Idaho, Washington, and Oregon; St. Paul & Northern Pacific Railway, in Minnesota; and State of Minnesota land grant, on account of the Little Falls and Dakota Railroad, in Minnesota.

Road Acquired for Operation Through Lease or Other Agreement: 130.63 miles of the Washington Central Railway Company was leased on June 1, 1898, for 999 years to the Northern Pacific Railway Co., the latter company agreeing to maintain and operate the line, guaranteeing the interest on the outstanding bonds, payment of interest to trustees of mortgage to be made quarterly.

64.36 miles of the Oregon Short Line Railroad Co. (Utah Northern Ry.), were leased on August 1, 1886, for 999 years to the Northern Pacific Railway Co., the latter company paying a rental of 6 per cent per annum on the valuation of the property leased, rental being payable semi-annually. Original lease was to the Montana Union Railway Co., and that company assigned the lease to the Northern Pacific Railway Co., by instrument dated October 7, 1898.

Road Assigned to Another Carrier for Operation Through Lease or Other Agreement: On January 15, 1901, the Northern Pacific Railway Co. leased for a term of 999 years, 355.58 miles of its lines in the Province of Manitoba to the Provincial Government of Manitoba, at an annual rental payable in cash quarterly. The lease provides for the purchase of the road leased at any time during the life of the lease for \$7,000,000.00. Respondent does not report in connection with the foregoing, the amount of rental payable by the lessee, but in another part of the report it is stated that the amount received during the year in rents on account of this property is \$210,000.00.

On May 17, 1908, the Northern Pacific Railway Co. leased for a term of five years, subject to six months' notice thereafter, 11.60 miles of its line from Stuart, Mont., to Anaconda, Mont., to the Butte, Anaconda & Pacific Railway Co., at an annual rental of \$10,000.00, and taxes, lessee to maintain the property.

CAPITALIZATION.

Capital Stock: Consists of 1,550,000 shares of common stock, total par value \$155,000,000.00, all of which is outstanding. Dividends declared during the year, on account of this stock, at rate of 7 per cent, amount to \$10,850,000.00. All of the stock was issued for the purchase of the Northern Pacific Railroad Company's property.

In addition to the above common stock, the company is authorized to issue 950,000 shares, par value \$95,000,000.00, of which 930,000 shares have been offered to the present stockholders at par, and payments on subscriptions have been received to June 30, 1908, amounting to \$62,881,835.97.

FUNDED DEBT.

	Total	Equipment trust obligations	Collateral trust bonds	Mortgage bonds
Total par value outstanding.....	\$297,852,739 32	\$ 2,289 32	\$107,613,000 00	\$160,287,500 00
Held by respondent in treasury.....	5,060,000 00	-----	2,154,000 00	2,896,000 00
Not held by respondent.....	292,802,739 32	2,289 32	105,459,000 00	187,341,500 00
Interest accrued during year.....	11,408,427 50	-----	4,304,520 00	7,098,907 50
Interest paid during year.....	11,374,091 00	-----	4,304,520 00	7,069,571 00

Purpose of Issue: Issued for acquisition of securities (C. B. & Q. R. R. stock), \$107,613,000.00; for refundment of securities, \$23,214,500.00; for reorganization, \$129,816,500.00; assumed in reorganization, \$8,021,000.00; assumed in acquisition of securities, \$7,330,000.00; issued for new acquisitions and betterments, \$21,855,500.00. Total, \$297,850,500.00.

A majority of the bonds of this Company were issued in exchange for securities of former organizations and cannot be reduced to a cash basis to show total cash realized from sale of bonds that are now outstanding.

Recapitulation of Capitalization: All of the capital stock, \$155,000,000.00, and all of the funded debt, \$297,852,739.32, is assigned to railway lines, making total capitalization \$56,237.00 per mile of line.

Current Assets and Liabilities: Balance of current assets over current liabilities is \$50,911,753.29. Value of materials and supplies on hand, \$6,113,388.17.

Expenditures During the Year: Charged to capital—for new lines and extensions: Road, \$16,924,818.35; equipment, \$2,346,227.82; general expenditures, \$271,676.52. Total, \$19,542,722.69.

For Additions and Betterments: Road, \$3,554,557.04; general expenditures, \$208.46. Total, \$3,554,765.50.

Total cost to June 30, 1907, \$355,684,163.52. To June 30, 1908, \$378,781,651.71.

In regard to cost per mile of line, respondent advises as follows: "Inasmuch as property purchased at foreclosure embraced nearly 31,000,000 acres of land, it would be manifestly misleading to figure cost per mile of line on amount shown."

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenues	\$68,235,484.17
Operating expenses	39,865,033.30
Net operating revenue	\$28,370,450.87
Outside operations: Net revenue	640,925.86
Total net revenue	\$29,011,376.73
Taxes accrued	2,717,485.67
Operating income	\$26,293,891.06

OTHER INCOME:

Rents accrued from lease of road	\$ 233,185.47
Other rents, hire of equipment, joint facilities, etc.	549,425.77
Dividends declared on stocks owned or controlled	4,749,914.00
Interest accrued on funded debt owned or controlled	472,510.00
Interest on other securities, loans and accounts	2,198,363.04
Miscellaneous income	208,611.16

Total other income

Gross corporate income

DEDUCTIONS FROM GROSS CORPORATE INCOME:

Rents accrued for lease of other roads	\$ 125,451.86
Other rents	177,070.27
Interest accrued on funded debt	11,403,427.50
Other interest	3,106,882.75
Total deductions from gross corporate income	14,812,832.38

Net corporate income \$19,893,068.12

DISPOSITION OF NET CORPORATE INCOME:

Dividends, 7 per cent on preferred stock	\$10,850,000.00
Appropriations to reserves	2,784,950.28

Total \$13,634,950.28

Balance for year carried forward to credit of profit and loss account \$ 6,258,117.84

PROFIT AND LOSS ACCOUNT.

Debit: Balance of premium on bonds purchased and cancelled, \$3,205.00; interest paid C. B. & Q. R. R. Co. on advances made by that Company prior to this fiscal year, \$244,993.44; balance credit, June 30, 1908, carried to balance sheet, \$50,611,364.53. Total, \$50,859,562.97.

Credit: Balance June 30, 1907, \$44,595,707.03; balance for year brought forward from income account, \$6,258,117.84; unclaimed wages, \$5,738.10. Total, \$50,859,562.97.

OPERATING REVENUES—STATE OF OREGON.

	Whole line	Oregon intrastate	Oregon share of interstate
REVENUE FROM TRANSPORTATION:			
Freight.....	\$46,423,836 33	\$ 13,205 56	\$349,473 13
Passenger.....	\$18,133,238 52	\$ 33,042 06	358,602 38
Excess baggage.....	334,342 88	432 66	4,603 65
Mail.....	965,320 42	10,004 08	-----
Express.....	1,230,619 45	255 47	11,182 05
Other passenger train revenue.....	22,063 91	65 20	288 08
Total passenger service train revenue....	\$20,665,585 16	\$ 43,801 22	\$374,856 16
Switching.....	459,607 51	230 00	-----
Special service trains.....	27,823 13	96 16	390 75
Miscellaneous transportation.....	104,552 53	90 00	-----
Total revenue from transportation.....	\$67,681,389 66	\$ 57,422 94	\$724,720 04
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
Station and train privileges.....	528 23	-----	-----
Storage, freight.....	33,823 30	40 88	-----
Storage, baggage.....	31,845 13	12 90	-----
Car service.....	151,099 36	4,075 00	-----
Telegraph service.....	79,419 62	112 33	-----
Rents of buildings and other property.....	124,765 25	1,484 30	-----
Miscellaneous.....	127,608 57	1,952 09	-----
Total revenue from operations other than transportation.....	\$ 554,094 51	\$ 7,678 00	-----
Total operating revenues.....	\$68,235,484 17	\$ 65,100 94	\$724,720 04

Railway Stocks Owned: Of active railway corporations, par value \$57,786,100.00, valuation \$111,574,640.70; dividends declared during the year, \$4,349,914.00.

Of inactive railway corporations owned, par value \$86,917,478.64, including \$3,000,000.00 par value of the capital stock of the Washington & Columbia River Railway Co. No valuation is placed on the stocks of inactive corporations.

Railway Funded Debt Owned: Par value, \$7,510,000.00, valuation, \$5,059,238.77, interest accrued during the year, \$192,510.00.

This class of assets includes the following: Northern Pacific Railway Co. prior lien mortgage bonds, par value \$1,552,000.00, valuation \$1,553,471.54; general lien mortgage bonds, par value \$983,000.00, valuation \$733,398.11; St. Paul & Duluth division mortgage bonds, par value \$361,000.00, valuation \$361,000.00; Northern Pacific-Great Northern Joint C. B. & Q. collateral bonds, par value \$2,154,000.00, valuation \$2,119,994.12.

This Company also owns funded debt of inactive corporations, par value \$59,348,034.00, including par value \$2,245,000.00 income bonds of the Washington & Columbia River Railway Co. No valuation is placed on the funded debt of inactive corporations.

Miscellaneous (Other Than Railway) Stocks and Funded Debt Owned: Stocks—Northwestern Improvement Co. par value \$2,775,000.00, valuation \$2,775,000.00; Northern Pacific Express Co. par value \$343,000.00, no valuation (pledged).

Bonds—Northwestern Improvement Co. par value \$7,000,000.00, valuation \$7,000,000.00.

OPERATING EXPENSES.

Maintenance of way and structures: Entire line, \$8,984,355.86; in Oregon, \$68,927.85. Maintenance of equipment: Entire line, \$8,436,766.89; in Oregon, \$77,966.75. Traffic expenses: Entire line, \$808,447.56; in Oregon, \$8,040.09. Transportation expenses: Entire line, \$20,743,429.22; in Oregon, \$400,481.29. General expenses: Entire line, \$892,033.77; in Oregon, \$10,542.96. Total operating expenses: Entire line, \$39,865,033.30; in Oregon, \$565,958.94.

Ratio of operating expenses to operating revenues: Entire line, 58.42 per cent; in Oregon, 71.66 per cent.

Land Grant Operations: Total revenues, \$1,380,244.79; total expenses, \$185,773.34; total taxes, \$154,661.79; total deductions, \$340,435.13; total income, \$1,039,809.66.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$338,867,868.84
Cost of equipment	39,641,887.89
General expenditures	271,884.98
Stocks owned	5,235,330.94
Funded debt owned	12,059,238.77
Land department assets	2,365,196.96
Cash and current assets	72,635,949.91
Material and supplies leased	30,453.06
Material and supplies on hand	6,113,388.17
Cash in hands of trustees of mortgage	984,055.36
Sinking, insurance and other funds	5,000,000.00
Securities in hands of trustees of St. Paul-Duluth division mortgage as collateral	1,352,847.33
Securities in hands of trustees of N. P.-G. N. joint bonds as collateral	109,114,309.76
Grand total	\$593,672,421.97

LIABILITIES.

Capital stock	\$155,000,000.00
Subscriptions to new capital stock	62,881,835.97
Funded debt	190,239,739.32
Current liabilities	21,724,196.62
Accrued interest on funded debt, not yet payable	536,786.66
Northern Pacific-Great Northern joint bonds	107,613,000.00
Liquidation account	65,498.87
Insurance fund account	5,000,000.00
Profit and loss	50,611,364.53

Grand total\$593,672,421.97

Changes During the Year: Extensions of road put in operation—
Branch lines of Washington & Columbia River Ry., 44.92 miles, added
July 1, 1907.

EMPLOYEES AND SALARIES—STATE OF OREGON.

Class	Num- ber	Total yearly compensa- tion	Average daily compensa- tion
General officers.....	2	\$ 8,500 00	\$ 11 81
Other officers.....	1	3,000 00	8 38
General office clerks.....	18	14,291 98	8 01
Station agents.....	8	8,462 67	2 76
Other station men.....	89	89,062 77	2 38
Enginemen.....	5	18,599 77	6 08
Firemen.....	5	8,694 94	3 89
Conductors.....	4	11,326 58	4 14
Other trainmen.....	8	14,580 49	2 70
Carpenters (total number of days worked, 556).....	4	1,478 25	2 66
Section foremen.....	10	8,395 25	2 17
Other trackmen.....	48	27,021 08	1 56
Switch tenders, crossing tenders, and watchmen.....	2	1,080 00	1 48
Telegraph operators and dispatchers.....	6	5,218 27	2 22
Employees, account floating equipment (total num- ber of days worked, 80).....	18	35 00	1 17
All other employees and laborers.....	18	16,858 13	2 21
Total (including general officers).....	219	\$ 281,045 08	\$ 2 58
Total (excluding general officers).....	217	\$ 222,546 08	\$ 2 46

TRAFFIC AND MILEAGE STATISTICS.

	Entire line	In Oregon
PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	7,890,833	482,998
Number of passengers carried one mile.....	794,361,948	17,599,859
Number of passengers carried one mile per mile of road.....	141,009	208,998
Average distance carried, miles.....	100.80	36.90
Total passenger revenue.....	\$ 18,133,288.52	\$ 891,735.84
Average amount received from each passenger.....	2.30108	.81106
Average receipts per passenger per mile.....	.02283	.02259
Total passenger service train revenue.....	20,665,586.16	418,657.38
Passenger service train revenue per mile of road.....	3,668.45	4,925.38
Passenger service train revenue per train-mile.....	2.08445	8.24307
FREIGHT SERVICE—		
Number of tons carried of freight earning revenue.....	15,896,828.	752,798.
Number of tons carried one mile.....	5,156,378,369.	23,594,484.
Number of tons carried one mile per mile of road.....	915,894.	277,582.
Average distance haul of one ton, miles.....	325.59	81.84
Total freight revenue.....	\$ 46,428,896.38	\$ 362,678.69
Average amount received for each ton of freight.....	2.93139	.48177
Average receipts per ton per mile.....	.00900	.01587

TRAFFIC AND MILEAGE STATISTICS—Continued.

	Entire line	In Oregon
Freight revenue per mile of road	8,240.92	4,266.81
Freight revenue per train-mile	8.87917	4.01424
TOTAL TRAFFIC—		
Operating revenues	\$ 68,285,484.17	\$ 789,820.98
Operating revenues per mile of road	12,112.82	9,292.01
Operating revenues per train-mile	8.24298	8.99462
Operating expenses	39,865,088.80	565,968.94
Operating expenses per mile of road	7,076.64	6,658.84
Operating expenses per train-mile	1.89464	2.86241
Net operating revenue	28,370,450.87	223,862.04
Net operating revenue per mile of road	5,086.18	2,638.67
Average number of passengers per car-mile	13	19
Average number of passengers per train-mile	80	134
Average number of passenger cars per train-mile	6.15	6.91
Average number of tons of freight per loaded car-mile	18.86	15.67
Average number of tons of freight per train-mile	480.87	261.15
Average number of freight cars per train-mile	29.21	22.19
Average number of loaded cars per train-mile	22.84	16.67
Average number of empty cars per train-mile	5.48	4.62
Average mileage operated during year	5,688.88	85.
LOCOMOTIVE MILEAGE—Revenue Service—		
Freight locomotive-miles	18,202,582.	69,738.
Passenger locomotive-miles	9,570,087.	107,418.
Mixed locomotive-miles	858,190.	21,002.
Special locomotive-miles	10,740.	204.
Switching locomotive-miles	4,631,418.	1,381.
Total in revenue service	28,272,976.	199,738.
Non-revenue service locomotive-miles	1,981,084.	1,859.
CAR MILEAGE—Revenue Service—		
Freight car-miles—		
Loaded	278,358,841.	1,505,692.
Empty	64,978,992.	417,442.
Caboose	11,205,528.	81,744.
Total	349,543,361.	2,004,878.
Passenger car-miles—		
Passenger	24,165,816.	860,112.
Sleeping, parlor, and observation	15,650,096.	238,870.
Other passenger-train cars	21,163,855.	299,173.
Total	60,979,767.	892,655.
Special car-miles—		
Freight, loaded	66,406.	156.
Freight, empty	8,144.	
Caboose	5,157.	
Passenger	80,752.	812.
Sleeping, parlor, and observation	15,495.	
Other passenger-train cars	6,906.	78.
Total	127,860.	546.
Total in revenue service	410,650,988.	2,898,079.
Non-revenue service car-miles	4,857,769.	12,459.
TRAIN MILEAGE—Revenue Service—		
Freight train-miles	11,115,183.	68,550.
Passenger train-miles	9,061,528.	107,266.
Mixed train-miles	832,340.	21,798.
Special train-miles	11,697.	78.
Total revenue train-mileage	21,040,998.	197,721.
Non-revenue service train-miles	1,701,791.	1,863.

FREIGHT TRAFFIC MOVEMENT—STATE OF OREGON—IN TONS.

Products of Agriculture: Grain, 129,412; flour, 31,460; other mill products, 8,086; hay, 7,840; fruits and vegetables, 37,063; other products of agriculture, 92. Total, 213,953.

Products of Animals: Live stock, 20,848; dressed meats, 5,286; other packing house products, 1,876; poultry, game and fish, 7,284; wool, 563; hides and leather, 1,918. Total, 37,775.

Products of Mines: Anthracite coal, 778; bituminous coal, 72,817; coke, 7,578; ores, 6,178; stone, sand and other like articles, 10,880. Total, 98,231.

Products of Forests: Lumber, 108,230; other products of forests, 15,663. Total, 123,893.

Manufactures: Petroleum and other oils, 13,050; sugar, 1,583; iron, pig and bloom, 875; iron and steel rails, 4,554; other castings and machinery, 14,690; bar and sheet metal, 4,123; cement, brick and lime, 20,763; agricultural implements, 2,640; wagons, carriages, tools, etc., 2,291; wines, liquors and beers, 29,417; household goods and furniture, 3,808; other manufactures, 19,324. Total, 117,118.

Merchandise and miscellaneous, 161,828.

Total tonnage, entire line, 15,836,823; in Oregon, 752,798.

DESCRIPTION OF EQUIPMENT: Locomotives in service, 1,314. Cars owned or leased and in service: Passenger, 914; freight, 42,173; Company's, 2,976. Total cars in service, 46,063.

MILEAGE—ENTIRE LINE.

	Single track	Second track	Third track	Yard tracks and sidings	Total mileage operated (all tracks)
MILEAGE OF ROAD OPERATED (ALL TRACKS)					
Line owned—					
Main line	2,695.10	251.00	1.58	1,815.71	4,263.39
Branches and spurs	8,053.52	1.58		337.21	8,392.26
Line operated under lease	194.99	63.34		40.24	298.57
Line operated under trackage rights	57.36	12.74		108.90	179.00
Total mileage operated	6,000.97	328.61	1.58	1,802.06	8,138.22
New line constructed during the year	38.84	70.19		148.51	257.54
Rails—					
Iron	26.50			134.81	160.81
Steel	5,917.11	315.87	1.58	1,553.85	7,796.41

MILEAGE OF LINE OPERATED—BY STATES AND TERRITORIES (SINGLE TRACK).

State or Territory	Line owned		Line operated under lease	Line operated under trackage rights	Total mileage operated	New line constructed during year	Rails	
	Main line	Branches and spurs					Iron	Steel
Wisconsin	87.73	57.25		.88	145.66	.68	.11	144.67
Minnesota	584.16	461.94		13.79	1,058.89	12.85	13.57	1,081.53
North Dakota	877.54	85.12		.56	1,183.22		5.32	1,177.34
Montana	833.78	517.62	64.36	37.80	1,453.56		7.50	1,423.26
Idaho	83.34	227.70			311.04	23.05		311.04
Washington	609.22	436.24	131.63	1.81	1,757.90	2.26		1,736.09
Oregon	89.73	48.65		2.52	90.70			88.18
Totals	2,695.10	8,053.52	194.99	57.36	6,000.97	38.84	26.50	5,917.11

MILEAGE OF LINE OWNED—BY STATES AND TERRITORIES
(SINGLE TRACK).

State or Territory	Line owned		Total mileage owned	New line con- structed during year	Rails	
	Main line	Branches and spurs			Iron	Steel
Wisconsin	87.58	57.25	144.78	.68	.11	144.67
Minnesota	584.16	460.94	1,045.10	12.85	18.57	1,063.67
North Dakota	377.54	805.12	1,182.66		5.32	1,177.34
Manitoba		855.58	855.58			855.58
Montana	858.78	594.29	1,353.07		7.50	1,350.57
Idaho	83.84	227.70	311.04	28.06		311.04
Washington	668.22	954.87	1,623.09	2.26		1,623.09
Oregon	39.53	48.66	88.18			88.18
Totals	2,695.10	3,448.90	6,136.00	38.84	26.50	6,112.50

ACCIDENTS TO PERSONS: State of Oregon—Railway employees, 1 killed, 4 injured; passengers, 1 injured; postal clerks, etc., 2 injured; other persons, 3 killed, 5 injured.

CHARACTERISTICS OF ROAD—STATE OF OREGON.

	Total	From Ta- coma, Wn., to Portland, Ore.	From Hunts, Wa., to Pendle- ton, Ore.	From Kil- lian Jet., Ore., to Athena, Ore.
Miles	200.60	145	41.06	14.54
Alignment—				
Number of curves	307	212	78	17
Aggregate length of curved line, miles	62.29	43.36	14.41	4.52
Aggregate length of straight line, miles	138.31	101.64	26.65	10.02
Profile—				
Length of level line	55.52	53.87	1.68	.52
Ascending grades—				
Number	43	33	8	2
Sum of ascents, feet	3,465	1,312	1,760	398
Aggregate length ascending grades, miles	62.59	37.67	20.40	4.52
Descending grades—				
Number	145	135	7	3
Sum of descents, feet	2,836	1,320	1,034	482
Aggregate length descending grades, miles	82.49	53.96	19.08	9.50

NOTE: The characteristics are not reported separately for those portions of the line within the State of Oregon; therefore, the data is shown for the main line and branches entering Oregon.

Bridges, 28; aggregate length, 1,435 feet. Trestles, 35; aggregate length, 2,002 feet. Overhead highway crossing (trestle), one; 19 feet above surface of rail. Overhead railway crossing (bridge), one; 24 feet, 2 inches above surface of rail.

Gauge of track, 4 feet, 8½ inches.

TELEGRAPH—State of Oregon: Miles of wire owned: Owned and operated jointly with Western Union Telegraph Co., 59.25; owned jointly with Western Union Telegraph Co., operated by N. P. Ry. Co., 40.70; owned jointly with Western Union Telegraph Co., operated by W. U. Tel. Co., 40.70; owned and operated by N. P. Ry. Co., 121.40.

Owned by another Company, but located on property of respondent: Owned and operated by W. U. Tel. Co., 279.20 miles.

Miles of line owned: Wire, 84.30 miles; cable, .40 miles.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property in Oregon, \$20,439.53; in other States, \$1,885,537.02. Total, \$1,905,976.55.

On earnings, revenue of dividends, in other States, \$534,269.46.

On traffic or some physical quality of property operated, or on privilege, in other States, \$900.00.

On property owned, not used in operation, and miscellaneous, in Oregon, \$526.13; in other States, \$275,813.53. Total, \$276,339.66.

Total, in Oregon, \$20,965.66; in other States, \$2,696,520.01. Total, \$2,717,485.67.

OREGON & CALIFORNIA RAILROAD COMPANY.

Organized March 17, 1870, under laws of Oregon. Operated by Southern Pacific Company.

Directors: W. W. Cotton, W. E. Coman, W. D. Fenton, L. R. Fields, R. Koehler, John McCracken, J. P. O'Brien, and C. G. Sutherland, of Portland, Ore.; P. F. Dunne, and H. E. Huntington, of San Francisco, California; and E. H. Harriman, of New York, N. Y.

Largest Stockholders: Southern Pacific Co., 189,450 shares.

Officers: President, E. H. Harriman, New York; Vice-President, J. P. O'Brien; Second Vice-President, R. Koehler; Secretary, W. W. Cotton; Treasurer, A. K. Van Deventer, New York; Chief Engineer, G. W. Boschke; Land Commissioner, B. A. McAllaster, San Francisco, Cal. (Offices located at Portland, Ore., where not otherwise specified.)

Road leased or otherwise assigned for operation, income from which is included in income account:

From	To	Miles
Portland	California state line	366.749
Springfield Junction	Springfield	1.125
Albany Junction	Lebanon	11.512
Woodburn	Natron	92.997
Portland	Corvallis	96.256
Portland	St. Joseph	36.628
Whiteson	Airlie	36.457
Sheridan Junction	Sheridan	9.23
Mohawk Junction	Wendling	15.98
Leased trackage, Terminal Grounds, Portland .....	.....	.800
Total .....	.....	665.693

(All foregoing, except .800 leased trackage, owned by Company. Entire mileage is within Oregon.)

A summary of the lease of above lines to Southern Pacific Co. is set out on page 136 of the report of this Commission for 1907.

CAPITALIZATION.

Capital Stock: All issued for reorganization: 70,000 shares of common stock, par value \$7,000,000, and 120,000 shares preferred stock, par value \$12,000,000; total, \$19,000,000—all outstanding, and none held by respondent company.

Funded Debt: Mortgage bonds, \$17,745,000—none held by Company. Interest accrued during year, at 5 per cent, \$887,250, of which \$886,525 was paid during year.

Total Capitalization: \$36,745,000, all assigned to railway lines. Capitalization per mile of line, \$55,266.

Balance of current liabilities over current assets, \$7,757,739.26.

EXPENDITURES DURING YEAR (CHARGED TO CAPITAL).

For new lines and extensions: Road, \$3,907.63; general expenditures, \$531.53	\$ 4,439.16
For additions and betterments: Road, \$379,410.52, equipment, \$2,914.32	382,324.84
Total expenditures during year charged to capital	\$386,764.00
Total cost per mile of line, \$59,594.73.	

INCOME ACCOUNT.

Gross income from lease of road	\$2,714,600.25
Deductions: Salaries and maintenance of organization	5,968.81
Taxes accrued	188,770.34
	194,739.15
Net income from lease of road	\$2,519,861.10
Other income—miscellaneous rents	494.00
Gross corporate income	\$2,520,355.10
Deductions from gross corporate income: Miscellaneous rents.....	7,438.92
Interest accrued on funded debt	887,250.00
Other interest	320,041.96
Other deductions	355,810.46
Total deductions from gross corporate income	\$1,570,541.34
Net corporate income, carried forward as balance for year to profit and loss account	\$ 949,813.76
OTHER DEDUCTIONS FROM INCOME, SUPRA, ITEMIZED:	
Rents payable for joint facilities (tracks, yards, terminals).....	\$ 69,316.07
Land department expenses	4,403.51
Balance payable for hire or equipment	282,090.88
	\$ 355,810.46

PROFIT AND LOSS ACCOUNT.

Debit: Balance June 30, 1907	\$5,504,560.63
Proceeds from sale of lands pledged for redemption of bonds.....	12,963.87
Total	\$5,517,524.50
Credit: Balance for year brought forward from income account.....	\$ 949,813.76
Balance debit, June 30, 1908, carried to balance sheet.....	4,567,710.74
Total	\$5,517,524.50

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road and equipment	\$39,623,341.12
Land owned	34,282.11
Land contracts	539,565.63
Cash and current assets	20,000.00
Other assets—sinking, insurance, etc., funds	226,363.44
Sundries	52,380.95
Profit and loss	4,567,710.74
Total assets	\$45,063,643.99
LIABILITIES.	
Capital Stock	\$19,000,000.00
Funded debt	17,745,000.00
Current liabilities	7,777,739.26
Principal of deferred payments on land contracts	539,565.63
Unadjusted accounts	1,339.10
Total liabilities	\$45,063,643.99

CHARACTERISTICS OF ROAD: Alignment—Curves, 1,343; aggregate length of curved line, 163,932 miles; length of straight line, 501,751 miles.

Profile—Ascending grades, 1,133; sum of ascents, 3,983.1 feet; aggregate length of ascending grades, 354.470 miles. Descending grades, 675; sum of descents, 2,925.8 feet; aggregate length of descending grades, 205.104 miles. Level line, 105.309 miles.

Bridges, etc.—Bridges, 56; aggregate length, 11,961 feet. Trestles, 853; aggregate length, 104,571 feet. Tunnels, 13; aggregate length, 12,428 feet.

Gauge of track, 4 feet, 8½ inches.

Telegraph—341.41 miles of wire operated jointly by Southern Pacific Co. and Western Union Telegraph Co. for railroad and commercial purposes. 628.21 miles of line, 3,164.98 miles of wire, owned and operated by Western Union Tel. Co.

TAXES AND ASSESSMENTS: (All paid in Oregon.) On value of real and personal property, \$187,500.00; on property owned, not used in operation, and miscellaneous, \$1,270.34. Total, \$188,770.34.

THE OREGON RAILROAD & NAVIGATION COMPANY.

Organized July 16, 1896, under the laws of Oregon.

Directors: R. Blaisdell, H. F. Conner, W. W. Cotton, A. Gavin, W. R. Litzenberg, R. B. Miller, J. P. O'Brien, W. D. Skinner, C. G. Sutherland, J. G. Wilson, Portland, Ore.; Wm. L. Bull, W. D. Cornish, Maxwell Evarts, E. H. Harriman, R. S. Lovett, New York, N. Y.

Largest Stockholders: E. H. Harriman, New York, N. Y., 338,734 shares; E. H. Harriman, Chairman, New York, N. Y., 9,769 shares, all of which are the property of the Oregon Short Line Railroad Company.

Officers: Chairman of Board and President, E. H. Harriman, New York, N. Y.; Vice-President and General Manager, J. P. O'Brien, Portland, Ore.; Vice-President, W. D. Cornish, New York, N. Y.; Secretary and General Attorney, W. W. Cotton, Portland, Ore.; Treasurer, Frederick V. S. Crosby, New York, N. Y.; Assistant Treasurer, J. W. Newkirk, Portland, Ore.; Counsel, R. S. Lovett, New York, N. Y.; Comptroller, Wm. Mahl, New York, N. Y.; General Auditor, Erastus Young, Omaha, Neb.; Auditor, R. Blaisdell, Portland, Ore.; Director of Maintenance and Operation, J. Kruttschnitt, Chicago, Ill.; Chief Engineer, G. W. Boschke, Portland, Ore.; General Superintendent, M. J. Buckley, Portland, Ore.; Division Superintendent, D. W. Campbell, Portland, Ore.; Assistant Division Superintendent, Wm. Connelly, Portland, Ore.; Superintendent of Motive Power, J. F. Graham, Portland, Ore.; Superintendent of Telegraph, E. A. Klippel, Portland, Ore.; Traffic Director, J. C. Stubbs, Chicago, Ill.; Assistant Traffic Director, E. O. McCormick, Chicago, Ill.; Assistant Traffic Director, P. C. Stohr, Chicago, Ill.; General Freight Agent, R. B. Miller, Portland, Ore.; First Assistant General Freight Agent, W. E. Coman, Portland, Ore.; General Passenger Agent, Wm. McMurray, Portland, Ore.; Assistant General Passenger Agent, J. M. Scott, Portland, Ore.; Mail Traffic Manager, H. P. Thrall, Chicago, Ill.; Tax and Right of Way Agent, J. W. Morrow, Portland, Ore.; Director of Purchases, W. V. S. Thorne, New York, N. Y.

Transportation Corporations Controlled: Inactive corporations—Cascade Railroad Company, Columbia & Palouse Railroad Company, Middle Cascade Portage Company, Mill Creek Flume & Manufacturing Com-

pany, Oregon Steam Navigation Company, Oregon Railway Extension Company, Union Depot Company, Spokane Falls; Walla Walla & Columbia River Railroad Company, Washington & Idaho Railroad Company, Washington Dalles Railroad Company.

ROAD OPERATED.

	In Oregon	Entire line
Line owned—main line		566.62
West line—Front street, Portland, Ore., to east line Willamette bridge track, .22 miles; East Portland to Huntington, Ore., 402.03 miles; Umatilla to Washington state line, 20.76 miles	428.01	
Branches and spurs		819.51
Albina to St. Johns, 5.13 miles; St. Johns to Maegly Junction, 3.79 miles; Heppner Junction to Heppner, 45.40 miles; La Grande to Elgin, 20.89 miles; Pendleton to Blue Mountain, 28.15 miles; Milton to Washington state line, 8.25 miles; Biggs Yard, .47 mile	112.08	
Line controlled through ownership of stock		180.32
Blue Mountain to Milton	5.34	
Lines operated under lease		197.76
Northern Pacific Terminal Co., Albina Junction to Albina, 2.13 miles; east line Willamette bridge to west line Second street, East Portland, .41 mile	2.54	
Columbia Southern Railway Co., Biggs to Shaniko	69.46	
Columbia River & Oregon Central Railroad Co., Arlington to Condon	45.31	
Umatilla Central Railroad Co., Pilot Rock Junction to Pilot Rock	14.21	
Totals	671.95	1,264.21

Road Acquired for Operation Through Lease or Other Agreement:
Northern Pacific Terminal Co., 2.54 miles, perpetual lease from January 3, 1890. Interest rental until property is acquired under existing agreement to purchase.

The Snake River Valley Railroad Co., 65.85 miles, five years from July 1, 1907. Semi-annual rental \$70,000, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

Columbia Southern Railway Co., 69.46 miles, five years from July 1, 1907. Semi-annual rental, \$28,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

Columbia River & Oregon Central Railroad Co., 45.31 miles, five years from July 1, 1907. Semi-annual rental, \$22,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

Umatilla Central Railroad Co., 14.21 miles, five years from December 16, 1907. Semi-annual rental, \$9,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

Spokane Union Depot Co., .39 mile, five years from April 1, 1906. Lease of terminal property at Spokane, Wn., operated by this Company; annual rental, \$15,000.00.

CAPITALIZATION.

Capital Stock: Total par value outstanding, common, \$24,000,000.00; preferred, \$11,000,000.00. Held in treasury, common, \$500.00; preferred, \$122,900.00. Dividends declared during the year, common, 79 per cent, \$18,943,726.00; preferred, 79 per cent, \$8,591,961.00.

Purpose of issue: Issued for cash, preferred, 15 shares. Issued for reorganization, common, 240,000 shares; preferred, 109,985 shares.

Funded Debt: Total par value outstanding, \$22,022,800.00. Held in treasury, \$393,800.00. Interest accrued, \$865,160.00; paid, \$863,340.00.

Purpose of issue: Issued for construction of new properties, \$352,800.00. Issued for additions and betterments, \$1,106,000.00. Issued for refundment of securities, \$5,390,000.00. Issued for reorganization, \$15,174,000.00. Total, \$22,022,800.00.

Recapitulation of Capitalization: All of the capital stock, \$35,000,000.00, and all of the funded debt, \$22,022,800.00, is assigned to railways, making the total capitalization \$52,821.00 per mile of line.

Current Assets and Liabilities: Balance of current assets over current liabilities is \$2,065,312.76. Materials and supplies on hand, \$1,678,692.63.

Expenditures During the Year: Charged to capital—For new lines or extensions: Road, \$5,174,326.61. For additions and betterments: Road, \$1,102,024.50. Total cost to June 30, 1908, \$60,800,299.32; per mile of line, \$68,061.81.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenue	\$14,149,704.19
Operating expenses	7,307,476.73

Net operating revenue	\$ 6,842,227.46
Outside operations, net deficit	16,786.31

Total net revenue	\$ 6,825,441.15
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Taxes accrued	442,724.72
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Operating income	\$ 6,382,716.43
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OTHER INCOME:

Joint facilities, \$14,221.59; miscellaneous rents, \$9,600.00.....	\$ 23,821.59
Interest accrued on funded debt, owned or controlled	42,301.34
Interest on other securities, loans, and accounts	857,735.63
Miscellaneous income	49,532.84

Total other income	\$ 973,391.40
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Gross corporate income	\$ 7,356,107.83
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DEDUCTIONS FROM GROSS CORPORATE INCOME:

Rents accrued for lease of other roads	\$ 355,736.67
Other rents: Hire of equipment—balance	176,531.25
Joint facilities	58,697.59
Miscellaneous rents	7,026.80
Interest accrued on funded debt	865,160.00
Other interest	43.51

Total deductions from gross corporate income	\$ 1,463,195.82
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Net corporate income	\$ 5,892,912.01
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DISPOSITION OF NET CORPORATE INCOME:

Dividends on preferred stock	\$ 8,591,961.00
Dividends on common stock	18,943,726.00
	\$27,535,687.00

Balance for year carried forward to debit of profit and loss.....	\$21,642,774.99
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PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance for year brought forward from income account.....	\$21,642,774.99
Surveys written off	19,330.18
Uncollectible accounts	142.52
Balance credit, June 30, 1908, carried to balance sheet.....	8,809,780.60

Total	\$30,472,028.29
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<i>Credit:</i> Balance June 30, 1907	\$28,930,400.03
Other properties—profit	10,503.59
Adjustment of Columbia Southern Ry. Co., rental to June 30, 1907	8,765.95

Reserve Funds Written Off, Viz:

For betterments and additions	288,650.00
For new equipment	250,559.25
For maintenance of way and structures	507,015.72
For maintenance of equipment	476,000.00
Sinking fund earnings	133.75

Total\$30,472,028.29

OPERATING REVENUES—ENTIRE LINE.

REVENUE FROM TRANSPORTATION:

Freight	\$ 9,816,687.63
Passenger	3,589,749.93
Excess baggage	42,243.15
Mail	287,021.55
Express	235,084.00
Other passenger train revenue	9,016.86

Total passenger service train revenue\$ 4,163,115.49

Switching	41,615.57
Special service train revenue	18,715.37
Miscellaneous transportation	19,216.35

Total revenue from transportation\$14,059,350.41

REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:

Station and train privileges	\$ 14,881.33
Parcel room receipts	1,429.77
Storage—freight	2,878.77
Storage—baggage	5,307.49
Car service	18,321.50
Telegraph service	582.98
Rents of buildings and other property	8,535.68
Miscellaneous	38,416.26

Total revenue from operations other than transportation.....\$ 90,353.78

Total operating revenues\$14,149,704.19

OPERATING REVENUES—Oregon intrastate: Freight, \$2,004,295.48; passenger, \$991,176.16; excess baggage, \$2,355.84. Remainder of revenues not apportioned by States.

Railway Stocks Owned: Active corporations—stocks of respondent corporation: Preferred stock, par value, \$122,900.00, valuation, \$92,125.60. Common stock, par value, \$500.00, valuation, \$206.00.

Northern Pacific Terminal Co., par value, \$303,882.72, valuation same.

Total railway stocks owned, par value, \$427,282.78, valuation, \$396,214.38.

Railway Funded Debt Owned: Active corporations—The O. R. & N. Co. consolidated mortgage bonds, par value, \$393,800.00, valuation, \$395,670.83.

Columbia Southern Railway Co., par value, \$700,000.00, valuation, \$635,760.64; interest accrued, \$35,000.00.

Northern Pacific Terminal Co., par value, \$123,000.00, valuation, \$134,933.75; interest accrued, \$7,301.34.

Total, par value, \$1,216,800.00; valuation, \$1,166,365.22; interest accrued, \$42,301.34.

OPERATING EXPENSES—ENTIRE LINE.

Maintenance of way and structures	\$ 1,714,028.44
Maintenance of equipment	1,079,135.35
Traffic expenses	202,947.90
Transportation expenses	3,965,089.32
General expenses	346,275.72

Total operating expenses\$ 7,307,476.73

Ratio of operating expenses to operating revenues, 51.64 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$57,728,900.14
Cost of equipment	3,071,399.18
Stocks owned	396,216.38
Funded debt owned	1,166,365.22
Cash and current assets	3,589,072.04
Materials and supplies	1,678,692.63
Sinking, insurance, and other funds	4,548.15
Grand total	\$67,635,193.74
LIABILITIES.	
Capital stock	\$35,000,000.00
Funded debt	22,022,800.00
Current liabilities	1,523,759.28
Accrued interest on funded debt not yet payable	73,406.66
Renewal and replacement funds	205,447.20
Profit and loss	8,809,730.60
Grand total	\$67,635,193.74

CHANGES DURING THE YEAR: Extensions—St. Johns, Ore., to Maegly Junction, Ore., 3.79 miles.

EMPLOYEES AND SALARIES—ENTIRE LINE.

Class	Number	Total yearly compensation	Average daily compensation
General officers	27	\$ 91,394 54	\$ 9 15
Other officers	34	88,654 80	6 76
General office clerks	426	345,062 54	2 14
Station agents	63	68,667 62	2 61
Other station men	408	368,023 56	2 16
Enginemen	152	258,646 44	4 41
Firemen	158	161,520 96	2 76
Conductors	106	144,584 58	4 10
Other trainmen	283	316,715 86	3 09
Machinists	71	108,828 84	3 40
Carpenters	106	142,448 89	2 63
Other shopmen	376	377,068 29	2 36
Section foremen	176	144,596 55	2 17
Other trackmen	1,246	664,840 19	1 58
Switch tenders, crossing tenders, and watchmen	13	6,028 07	1 91
Telegraph operators and dispatchers	121	126,627 02	2 71
All other employees and laborers	941	828,202 78	2 82
Total (including general officers)	4,652	\$4,285,978 75	\$ 2 89
Total (excluding general officers)	4,625	\$4,144,584 21	\$ 2 85

TRAFFIC AND MILEAGE STATISTICS.

	Entire line.	In Oregon.
Number of passengers carried earning revenue	1,516,523	*576,309 †882,720
Number of passengers carried one mile	148,184,612	*38,794,521 †97,515,000
Number of passengers carried one mile per mile of road	113,830	146,618
Average distance carried, miles	94.88	111.60
Total passenger revenue	\$ 3,589,749.98	
Average amount received from each passenger	2.36709	
Average receipts per passenger per mile .....	.02508	
Total passenger service train revenue	4,163,115.49	
Passenger service train revenue per mile of road	3,310.79	
Passenger service train revenue per train mile	2.35233	
Number of tons carried of freight earning revenue	3,764,388	*945,327 †2,808,384
Number of tons carried one mile	757,379,080	*97,531,238 †599,718,518

NOTE: Respondent is unable to apportion accurately as between States information omitted under "In Oregon."

* Intrastate. † Entire traffic.

TRAFFIC AND MILEAGE STATISTICS—Continued.

	Entire line.	In Oregon.
Number of tons carried one mile per mile of road.....	602,318	967,616
Average distance haul of one ton, miles.....	201.20	209.99
Total freight revenue.....	\$ 9,816,687.63	
Average amount received for each ton of freight.....	2.60781	
Average receipts per ton per mile.....	.01296	
Freight revenue per mile of road.....	7,806.88	
Freight revenue per train mile.....	5.86786	
Operating revenues.....	14,149,704.19	
Operating revenues per mile of road.....	11,252.79	
Operating revenues per train mile.....	4.45004	
Operating expenses.....	7,807,476.78	
Operating expenses per mile of road.....	5,811.89	
Operating expenses per train mile.....	2.29818	
Net operating revenue.....	6,842,227.46	
Operating revenue per mile of road.....	5,441.40	
Average number of passengers per car-mile.....	13	12
Average number of passengers per train-mile.....	81	91
Average number of passenger cars per train-mile.....	6.27	7.27
Average number of tons of freight per loaded car-mile.....	21.95	21.93
Average number of tons of freight per train-mile.....	452.68	558.11
Average number of freight cars per train-mile.....	25.73	80.89
Average number of loaded cars per train-mile.....	20.63	25.47
Average number of empty cars per train-mile.....	4.25	4.57
Average mileage operated during year.....	1,257.44	671.95
LOCOMOTIVE MILEAGE—Revenue Service—		
Freight locomotive-miles.....	1,698,719	1,155,499
Passenger locomotive-miles.....	1,681,590	1,051,309
Mixed locomotive-miles.....	275,917	146,786
Special locomotive-miles.....	14,784	8,149
Switching locomotive-miles.....	586,102	395,867
Total locomotive mileage in revenue service.....	4,307,062	2,697,010
Nonrevenue service locomotive-miles.....	248,508	162,808
CAR MILEAGE—Revenue Service—Freight Car-Miles—		
Loaded.....	84,511,829	26,891,291
Empty.....	7,113,596	4,829,469
Caboose.....	1,417,496	925,227
Totals.....	43,042,850	32,645,987
Passenger Car-Miles—		
Passenger.....	4,709,444	3,197,556
Sleeping, parlor, and observation.....	2,631,541	2,084,049
Other passenger-train cars.....	3,749,746	2,622,249
Totals.....	11,090,731	7,908,854
Special Car-Miles—		
Freight, loaded.....	74,408	32,827
Freight, empty.....	1,590	1,844
Caboose.....	5,296	2,462
Passenger.....	19,018	12,846
Sleeping, parlor, and observation.....	17,259	11,467
Other passenger-train cars.....	9,949	8,804
Totals.....	127,260	69,250
Total in revenue service.....	54,260,841	40,619,091
Non-revenue service car-miles.....	1,658,694	1,099,195
TRAIN MILEAGE—Revenue Service—		
Freight train-miles.....	1,399,464	910,545
Passenger train-miles.....	1,496,149	940,877
Mixed train-miles.....	273,687	146,079
Special train-miles.....	10,429	6,256
Total revenue train mileage.....	3,179,679	2,008,687
Non-revenue service train-miles.....	161,561	97,626

NOTE: Respondent is unable to apportion accurately as between States information omitted under "In Oregon."

FREIGHT TRAFFIC MOVEMENT—STATE OF OREGON—IN TONS.

Products of Agriculture: Grain, 703,343; flour, 81,115; other mill products, 36,233; hay, 29,037; tobacco, 425; cotton, 169; fruits and vegetables, 70,262; other products of agriculture, 15,730. Total, 936,314.

Products of Animals: Live stock, 65,318; dressed meats, 10,993; other packing house products, 6,919; poultry, game and fish, 15,210; wool, 8,608; hides and leather, 5,896; other products of animals, 5,797. Total, 118,741.

Products of Mines: Anthracite coal, 1,245; bituminous coal, 113,765; coke, 870; ores, 92,611; stone, sand and other like articles, 34,925; other products of mines, 156,291. Total, 399,707.

Products of Forests: Lumber, 813,378; other products of forests, 121,632. Total, 935,010.

Manufactures: Petroleum and other oils, 18,610; sugar, 14,351; naval stores, 84; iron, pig and bloom, 2,313; iron and steel rails, 20,183; other castings and machinery, 30,039; bar and sheet metal, 12,048; cement, brick and lime, 59,454; agricultural implements, 10,871; wagons, carriages, tools, etc., 9,652; wines, liquors and beers, 4,577; household goods and furniture, 15,926; other manufactures, 77,487. Total, 275,595.

Merchandise, 122,336; miscellaneous, 20,631.

Total tonnage, State of Oregon, 2,808,334.

Total tonnage, entire line, 3,764,338.

DESCRIPTION OF EQUIPMENT: Locomotives—owned or leased: Passenger, 36; freight, 121; switching, 14. Total locomotives in service, 171; locomotives leased, 45. Total locomotives owned, 126.

Cars—owned or leased: In passenger service, 120; in freight service, 3,024; in Company's service, 762. Total cars in service, 3,906; cars leased, 1,338. Total cars owned, 2,568.

MILEAGE—ENTIRE LINE.

	Miles of single track	Miles of yard track and sidings	Total mileage operated
MILEAGE OF ROAD OPERATED (ALL TRACKS)			
Line owned—			
Main line.....	566.62	116.28	682.90
Branches and spurs.....	319.51	49.95	369.46
Line of proprietary companies.....	180.32	16.40	196.72
Line operated under lease.....	197.76	47.	244.76
Line operated under trackage rights.....		5.92	5.92
Total mileage operated.....	1,264.21	235.55	1,499.76
New line constructed during year.....	18.00	11.81	29.81
Rails—			
Iron.....	29.51	45.42	74.93
Steel.....	1,234.70	184.21	1,418.91

MILEAGE—ENTIRE LINE.

	Oregon	Washing- ton	Idaho	Total
MILEAGE OF LINE OPERATED BY STATES (SINGLE TRACK)				
Line owned—				
Main line.....	423.01	143.61		566.62
Branches and spurs.....	112.08	118.60	88.88	319.51
Line of proprietary companies.....	5.84	172.62	2.86	180.32
Line operated under lease.....	131.52	66.24		197.76
Total mileage operated.....	671.95	501.07	91.19	1,264.21
New line constructed during year.....	18.			18.
Rails—				
Iron.....		29.51		29.51
Steel.....	671.95	471.56	91.19	1,234.70
MILEAGE OF LINE OWNED BY STATES (SINGLE TRACK)				
Line owned—				
Main line.....	423.01	143.61		566.62
Branches and spurs.....	112.08	118.60	96.01	326.69
Total mileage owned.....	535.09	262.21	96.01	893.31
New line constructed during year.....	3.79			3.79
Rails—				
Iron.....			3.18	3.18
Steel.....	535.09	262.21	92.83	890.13

MILEAGE—STATE OF OREGON.

	Miles of single track	Miles of yard tracks and sidings	Total mileage operated
MILEAGE OF ROAD OPERATED (ALL TRACKS)			
Line owned—			
Main line.....	423.01	98.88	516.89
Branches and spurs.....	112.08	15.17	127.25
Line of proprietary companies.....	5.84	.20	5.54
Line operated under lease.....	131.52	38.10	164.62
Line operated under trackage rights.....		4.24	4.24
Total mileage operated.....	671.95	146.09	818.04
New line constructed during the year.....	18.00		18.00
Rails—			
Iron.....		14.85	14.85
Steel.....	671.95	127.00	798.95
MILEAGE OF LINE OWNED (SINGLE TRACK)			
Main line.....	423.01		
Branches and spurs.....	112.08		
Total mileage owned (all steel rails).....	535.09		
New line constructed during the year.....	3.79		

RENEWALS OF RAILS AND TIES: State of Oregon—Rails, 130.33 tons; average price per ton at distributing point, \$36.92. Ties, 310,116; average price at distributing point, 54.7 cents each.

ACCIDENTS TO PERSONS: Railway employees killed, 3; injured, 9. Passengers injured, 2. Other persons killed, 12; injured, 11. Total killed, 15; total injured, 22.

CHARACTERISTICS OF ROAD: State of Oregon—Alignment: Curves, 1,672; aggregate length, 229.63 miles; length of straight line, 442.32 miles.

Profile: Length of level line, 99.83 miles; ascending grades, 445; sum of ascents, 17,147.4 feet; aggregate length of ascending grades, 380.30 miles. Descending grades, 387; sum of descents, 7,456.9 feet; aggregate length of descending grades, 191.82 miles.

Bridges, 65; aggregate length, 9,402 feet. Trestles, 7; aggregate length, 57,584 feet. Overhead highway crossings, 11; overhead railway crossings, 2. Tunnels, 7; aggregate length, 3,061 feet.

Gauge of track, 4 feet, 8½ inches.

TELEGRAPH: State of Oregon—Owned by this Company, 60.20 miles of line, 70 miles of wire; 2,262.31 miles of wire, on Western Union Telegraph Company's poles.

Owned by another company, located on this Company's property—1,965.82 miles of wire owned and operated by Western Union Telegraph Co.; 316.91 miles of wire owned by Western Union Telegraph Co., operated by The O. R. & N. Co.; 192.60 miles of wire owned by Western Union Telegraph Co., operated jointly by Western Union Telegraph Co. and The O. R. & N. Co. Line, 666.71 miles.

TAXES AND ASSESSMENTS: Paid in Oregon—On the value of real and personal property, \$249,149.25; on property owned, not used in operation, and miscellaneous, \$13,064.57. Total, \$262,213.82.

Paid in other States—On the value of real and personal property, \$177,965.12; on property owned, not used in operation and miscellaneous, \$2,545.78. Total, \$180,510.90. Total taxes and assessments, \$442,724.72.

OREGON & SOUTHEASTERN RAILROAD COMPANY.

Organized originally under the laws of New Jersey, in 1902, and reorganized March 1, 1905, under the laws of Oregon.

Directors: G. B. Hengen, New York, N. Y.; George W. Crosby, Atlantic City, N. J.; Albert Hawkins, North Adams, Mass.; A. B. Wood, Cottage Grove, Ore.

Officers: Chairman of Board, President and Treasurer, G. B. Hengen, New York, N. Y.; Vice-President, George W. Crosby, Atlantic City, N. J.; Secretary and Manager, A. B. Wood, Cottage Grove, Ore.; Attorney, J. S. Medley, Cottage Grove, Ore.; Auditor, J. B. Protzman, Cottage Grove, Ore.

Road Operated: Line owned and operated extends from Cottage Grove, Ore., to Disston, Ore., 20 miles.

CAPITALIZATION.

Capital Stock: The authorized capital stock of this Company consists of 5,000 shares each of common stock and preferred stock, par value \$100.00 per share.

Four thousand, twenty-seven shares of each description were issued for right of way and are outstanding. Nine hundred and seventy-three shares of each description are held in the treasury of the Company. No dividends have been declared during the year.

Funded Debt: The Company's funded debt consists of \$295,000.00 in first mortgage bonds, issued December 9, 1902, and maturing in twenty years from date of issue. Interest at the rate of 5 per cent per annum amounts to \$14,750.00, which has been paid during the year.

Recapitulation of Capitalization: All of the outstanding capital stock, \$805,400.00, and the funded debt, \$295,000.00, is assigned to railways, making the total capitalization per mile of line \$55,020.00.

NOTE: Although stock to the amount of \$194,600.00 is reported as being held in the treasury of the Company, this amount is omitted in the assignment to railways and other properties, and apparently should be considered as unissued stock, rather than treasury stock.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$120,207.02. Value of materials and supplies on hand, \$17,171.58.

Expenditures During the Year: Road—The expenditures for additions and betterments, charged to capital, amount to \$1,489.13. In previous reports track material to the value of \$15,483.45, which was on hand, was charged to cost of road construction. This amount has been credited to expenditures for road and charged to materials and supplies on hand, leaving a net credit of \$13,994.32 for expenditures for road for the year.

Expenditures for equipment were \$254.40, and general expenditures \$53.00, making the total cost per mile of line, \$57,433.90.

INCOME ACCOUNT.

Operating Income: Rail operations—Operating revenue, \$24,574.18; operating expenses, \$16,154.85; net operating revenue, \$8,419.33; taxes accrued, \$636.17; operating income, \$7,783.16; miscellaneous income, \$510.50; gross corporate income, \$8,293.66.

Deductions from gross corporate income: Interest accrued on funded debt, \$14,750.00; other interest, \$11,020.04; sinking fund chargeable to income, \$4,425.00. Total, \$30,195.04.

Net corporate loss carried to debit of profit and loss, \$21,901.38.

PROFIT AND LOSS ACCOUNT.

Credit: Balance debit, June 30, 1908, carried to balance sheet, \$54,757.20.

Debit: Balance June 30, 1907, \$32,855.82; balance for year brought forward from income account, \$21,901.38. Total, \$54,757.20.

OPERATING REVENUE.

Revenue from Transportation: Freight, \$17,403.24; passenger, \$6,156.55; mail, \$859.39; total passenger service train revenue, \$7,015.94. Total revenue from transportation, \$24,419.18.

Revenue from Operations other than Transportation: Car service, \$74.00; miscellaneous, \$81.00. Total, \$155.00.

Total operating revenue, \$24,574.18.

OPERATING EXPENSES.

Maintenance of way and structures, \$6,341.01; maintenance of equipment, \$1,592.59; transportation expenses, \$6,445.78; general expenses, \$1,775.47. Total, \$16,154.85.

Ratio of operating expenses to operating revenues, 65.73 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

Assets: Cost of road, \$1,054,754.06; cost of equipment, \$21,010.42; general expenditures, \$72,913.76; stocks owned, \$194,600.00; cash and current assets, \$1,144.04; material and supplies, \$17,171.58; profit and loss, \$54,757.20. Grand total, \$1,416,351.06.

Liabilities: Capital stock, \$1,000,000.00; funded debt, \$295,000.00; current liabilities, \$121,351.06. Grand total, \$1,416,351.06.

EMPLOYEES AND SALARIES: This Company employs 22 persons, including 7 officers. The average daily compensation for employees, exclusive of officers, is \$2.62. Only two officers, the manager and auditor, receive salaries. On account of the varied duties performed by the employees it is not possible to make an accurate distribution of the salaries as between the various occupations and departments of the service.

DESCRIPTION OF EQUIPMENT: Locomotives owned and in service, 2. Cars owned: Passenger, 2; freight, 29. Total cars, 31.

MILEAGE: Consists of 20 miles of single track main line and two miles of sidings and spurs. Steel rails, 19.75 miles; iron rails, 2.25 miles.

RENEWALS OF TIES: 2,457 fir ties were laid during the year. Average price at distributing point, 30 cents each.

CHARACTERISTICS OF ROAD: Alignment—Curves, 33; aggregate length of curved line, 6.18 miles. Length of straight line, 13.82 miles.

Profile: Ascending grades, 6; sum of ascents, 552 feet; aggregate length of ascending grades, 17.80 miles. (Descending grades not reported.) Length of level line, 2.20 miles.

Bridges, 3; aggregate length, 306 feet. Trestles, 8; aggregate length, 613 feet.

Gauge of track, 4 feet, 8½ inches.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$511.17; on traffic or some physical quality of property operated, or on privilege, \$125.00. Total, \$636.17.

OREGON SHORT LINE RAILROAD COMPANY.

Organized February 1, 1897, under the laws of Utah.

Directors: Oliver Ames, Samuel Carr, Oliver W. Mink, Boston, Mass.; Gordan M. Buck, L. H. Cornell, Wm. D. Cornish, Geo. E. Downs, Maxwell Evarts, E. H. Harriman, R. S. Lovett, Wm. Mahl, H. B. Taylor, W. V. S. Thorne, New York, N. Y.; W. S. McCormick, Salt Lake City, Utah; P. A. Valentine, Chicago, Ill.

Largest Stockholder: E. H. Harriman, New York, N. Y., 273,507 shares, held for benefit of the Union Pacific Railroad Co.

Officers: Chairman of the Board and President, E. H. Harriman, New York, N. Y.; Vice-President and General Manager, W. H. Bancroft, Salt Lake City, Utah; Vice-President, W. D. Cornish, New York, N. Y.; Secretary, Alex. Miller, New York, N. Y.; Treasurer, F. V. S. Crosby, New York, N. Y.; General Attorney, P. L. Williams, Salt Lake City, Utah; Director of Maintenance and Operation, J. Kruttschnitt, Chicago, Ill.; Comptroller, Wm. Mahl, New York, N. Y.; General Auditor, Erastus Young, Omaha, Neb.; Auditor, C. J. McNitt, Salt Lake City, Utah; General Purchasing Agent, E. A. Hutchinson, Salt Lake City, Utah; Chief Engineer, Wm. Ashton, Salt Lake City, Utah; General Superintendent, J. M. Davis, Salt Lake City, Utah; Division Superintendents, G. H. Olmstead, Pocatello, Ida., W. H. Jones, Pocatello, Ida.; Car Service Agent, A. F. Brewer, Salt Lake City, Utah; Mail Traffic Manager, H. P. Thrall, Chicago, Ill.; Traffic Director, J. C. Stubbs, Chicago, Ill.; General Freight Agent, J. A. Reeves, Salt

Lake City, Utah; General Passenger Agent, D. E. Burley, Salt Lake City, Utah; General Baggage Agent, G. L. Alley, Salt Lake City, Utah; Tax Agent, J. B. Evans, Salt Lake City, Utah.

Active Transportation Corporations Controlled: Boise City Railway & Terminal Co., Malad Valley Railroad Co., Malheur Valley Railway Co., Minidoka & Southwestern Railroad Co., Oregon Railroad & Navigation Co., St. Anthony Railroad Co., Salmon River Railroad Co., Wyoming Western Railroad Co., Yellowstone Park Railroad Co.

ROAD OPERATED.

	Entire line	In Oregon
Line owned—main line.....	959.68	15.42
Huntington, Ore., to state line.....		
Branches and spurs.....	161.68	
Line controlled through ownership of stock.....	8.48	
Line operated under lease.....	309.64	
Malheur Valley Railway, Malheur Junction, Ore. to Vale, Ore..		14.24
Line operated under trackage rights.....	11.58	
Total mileage operated.....	1,451.01	29.66

CAPITALIZATION.

Capital Stock: Common stock, total par value outstanding, \$27,460,100.00; held in treasury, \$109,400.00. Issued for cash, 16 shares; for reorganization, 274,585 shares. Dividends declared during the year (110 per cent), \$30,085,770.00.

Funded Debt: Total par value outstanding, \$156,080,000.00; held in treasury, \$2,565,000.00; held in sinking or other funds, \$152,000.00. Interest—Accrued during year, \$6,776,560.00; paid during year, \$6,790,657.50. Purpose of issue—For purchase of railway or other property, \$21,726,000.00; for refundment of securities, \$100,000,000.00; for reorganization, \$34,354,000.00.

Entire capitalization is assigned to railways, making total capitalization \$154,706.00 per mile of line.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$65,162,554.46. Materials and supplies on hand, \$1,761,407.65.

Expenditures During the Year: Charged to capital—For new lines or extensions: Road, \$206,626.33. For additions and betterments: Road, \$517,372.20.

Total cost to June 30, 1908, \$66,477,712.82; per mile of line, \$56,437.47.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenues	\$16,214,042.34
Operating expenses	7,760,691.65
Net operating revenue	\$ 8,453,350.69
Outside operations—net revenue	12,737.41
Total net revenue	\$ 8,466,088.10
Taxes accrued	591,128.96
Operating income	\$ 7,874,959.14

OTHER INCOME:

Rents accrued from lease of road	\$ 51,331.86
Joint facilities	65,854.47
Dividends declared on stocks owned or controlled	40,020,472.00
Interest accrued on funded debt owned or controlled	1,053,395.00
Miscellaneous income	249,131.60

Total other income\$41,440,184.93

Gross corporate income\$49,315,144.07

DEDUCTIONS FROM GROSS CORPORATE INCOME:

Rents accrued for lease of other roads	\$ 327,106.83
Hire of equipment—balance	373,047.61
Joint facilities	22,881.35
Interest accrued on funded debt	6,776,560.00
Other interest	3,056,175.15
Sinking funds chargeable to income	12,013.33

Total deductions from gross corporate income\$10,567,784.27

Net corporate income\$38,747,359.80

DISPOSITION OF NET CORPORATE INCOME:

Dividends declared on common stock	\$30,085,770.00
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Balance for year carried forward to credit of profit and loss...\$ 8,661,589.80

PROFIT AND LOSS ACCOUNT.

Debit: Surveys written off	\$ 2,888.31
Uncollectible accounts written off	985.21
Balance credit, June 30, 1908, carried to balance sheet	15,623,092.74

Total\$15,626,966.26

Credit: Balance June 30, 1907	\$ 4,972,083.34
Balance for year brought forward from income account	8,661,589.80

Reserve Funds Written Off, Viz:

For betterments and additions	328,900.00
For new equipment	250,000.00
For maintenance of way and structures	661,956.89
For maintenance of equipment	363,000.00
Profit of Empire Construction Co. stock sold	167,773.09
Bonus, construction of Salmon River Railroad	200,000.00
Sinking fund earnings and income	21,662.14
Malheur Valley Railway Co., capital stock	1.00

Total\$15,626,966.26

OPERATING REVENUES—ENTIRE LINE.**REVENUE FROM TRANSPORTATION:**

Freight	\$11,403,599.85
Passenger	3,851,187.92
Excess baggage	56,929.82
Mail	407,539.64
Express	295,959.14
Other passenger train revenue	2,899.99

Total passenger service train revenue\$ 4,614,516.51

Switching	\$ 7,708.40
Special service trains	12,847.84
Miscellaneous transportation	304.09

Total revenue from transportation\$16,038,976.69

REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:

Station and train privileges	\$ 13,722.14
Parcel room receipts	4,308.25
Storage—freight	4,292.87
Storage—baggage	9,449.86
Car service	40,543.29
Telegraph service	17,976.79
Rents of buildings and other property	19,846.10
Miscellaneous	64,926.35

Total revenue from operations other than transportation\$ 175,065.65

Total operating revenues\$16,214,042.34

Railway Stocks Owned: Active corporations—Total par value, \$258,496,740.00; valuation, \$174,812,857.44; dividends declared, \$40,020,472.00.

The foregoing includes stock of the Oregon Short Line Railroad Co., par value \$109,400.00, valuation \$33,940.00; Malheur Valley Railway Co., par value \$56,400.00, valuation \$1.00; The Oregon Railroad & Navigation Co., common stock, par value, \$23,979,400.00, valuation, \$23,979,500.00, dividends declared, \$18,943,726.00; preferred stock, par value, \$10,873,690.00, valuation, \$10,096,360.00, dividends declared, \$8,590,142.00; Southern Pacific Co., common stock, par value, \$90,000,000.00, valuation, \$55,488,111.84, dividends declared, \$5,400,000.00, preferred stock, par value \$34,200,000.00, valuation \$34,200,000.00, dividends declared, \$2,394,000.00.

Railway Funded Debt Owned: Active corporations—Total par value, \$26,527,000.00, valuation, \$23,493,000.00, interest accrued, \$1,053,375.00.

The foregoing includes funded debt of the Oregon Short Line Railroad Co., par value and valuation \$2,564,000.00; Malheur Valley Ry. Co., par value and valuation, \$160,000.00; interest accrued, \$9,600.00.

OPERATING EXPENSES—ENTIRE LINE.

Maintenance of way and structures	\$2,011,656.33
Maintenance of equipment	1,811,694.33
Traffic expenses	195,628.68
Transportation expenses	3,414,172.56
General expenses	327,539.15

Total operating expenses \$7,760,691.65
Ratio of operating expenses to operating revenues, 47.86 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$ 61,580,774.40
Cost of equipment	4,896,938.42
Stocks owned	174,812,860.44
Funded debt owned	23,493,000.00
Cash and current assets	20,471,340.19
Materials and supplies	1,761,407.65
Sinking, insurance and other funds	213,913.99
Grand total	\$287,230,235.09
LIABILITIES.	
Capital stock	\$ 27,460,100.00
Funded debt	156,080,000.00
Current liabilities	85,633,894.65
Accrued interest on funded debt, not yet payable	1,659,498.33
Replacement funds	773,649.37
Profit and loss	15,623,092.74
Grand total	\$287,230,235.09

EMPLOYEES AND SALARIES—ENTIRE LINE.

Class	Number	Total yearly compensation	Average daily compensation
General officers.....	34	\$ 130,943 51	\$ 10 38
Other officers.....	8	10,800 00	9 84
General office clerks.....	316	357,131 74	2 32
Station agents.....	104	108,185 73	2 65
Other station men.....	321	290,265 11	2 00
Enginemen.....	207	353,559 19	4 45
Firemen.....	559	215,088 09	2 81
Conductors.....	113	301,959 57	4 31
Other trainmen.....	321	406,705 06	3 07
Machinists.....	51	144,715 04	3 94
Carpenters.....	90	135,550 69	2 85
Other shopmen.....	422	545,444 47	2 50
Section foremen.....	102	167,083 39	2 33
Other trackmen.....	880	615,197 24	1 55
Switch tenders, crossing tenders, and watchmen.....	97	57,214 58	2 21
Telegraph operators and dispatchers.....	154	151,518 67	2 31
All other employees and laborers.....	721	573,669 63	2 33
Total (including general officers).....	4,585	\$ 4,730,096 06	\$ 2 50
Total (excluding general officers).....	4,551	\$ 4,599,096 15	\$ 2 45

TRAFFIC AND MILEAGE STATISTICS—ENTIRE LINE.

Passenger Traffic: Number of passengers carried earning revenue, 1,601,153; carried one mile, 156,521,584; one mile per mile of road, 108.686. Average distance carried, 97.76 miles.

Total passenger revenue, \$3,851,187.92; average amount received from each passenger, \$2.40526. Average receipts per passenger per mile, \$.02460.

Total passenger service train revenue, \$4,614,516.51; per mile of road, \$3,204.25; per train mile, \$1.94473.

Freight Traffic: Number of tons carried of freight earning revenue, 4,525,680; tons carried one mile, 1,221,707,087; per mile of road, 848,337. Average distance haul of one ton, 269.95 miles.

Total freight revenue, \$11,403,599.85; average amount received for each ton of freight, \$2.51975; average receipts per ton per mile, \$.00933; freight revenue per mile of road, \$7,918.51; per train mile, \$4.29342.

Total Traffic: Operating revenues, \$16,214,042.34; per mile of road, \$11,258.81; per train mile, \$3.35060.

Operating expenses, \$7,760,691.65; per mile of road, \$5,388.92; per trainmile, \$1.60373.

Net operating revenue, \$8,453,350.69; per mile of road, \$5,869.89.

Average number of passengers per car mile, 10; per train mile, 66; passenger cars per train mile, 6.42; tons of freight per loaded car mile, 22.54; per train mile, 459.97; freight cars per train mile, 29.27; loaded cars per train mile, 20.40; empty cars per train mile, 7.97.

Average mileage operated during year, 1,440.12 miles.

Locomotive Mileage: Revenue service—Freight, 2,738,915; passenger, 2,252,111; mixed, 199,075; special, 9,958; switching, 936,061. Total, 6,136,120.

Non-revenue service locomotive miles, 223,058.

Car Mileage: Revenue service—Freight cars, loaded, 54,191,840; empty, 21,160,544; caboose, 2,378,216. Total, 77,730,600.

Passenger cars: Passenger, 5,864,400; sleeping, parlor, and observation, 3,912,525; other passenger train cars, 5,446,563. Total, 15,223,488.

Special car miles: Freight, loaded, 120,308; caboose, 7,454; passenger, 31,800; sleeping, parlor, and observation, 531; other passenger train cars, 1,338. Total, 161,431.

Total in revenue service, 93,115,519.

Non-revenue service car miles, 85,605.

Train Mileage: Revenue service—Freight, 2,458,002; passenger, 2,174,760; mixed, 198,060; special train miles, 8,324. Total, 4,839,146.

Non-revenue service train miles, 92,568.

FREIGHT TRAFFIC MOVEMENT—ENTIRE LINE—IN TONS.

Products of Agriculture: Grain, 199,367; flour, 22,656; other mill products, 19,885; hay, 51,044; tobacco, 265; cotton, 61; fruits and vegetables, 424,200; other products of agriculture, 19,941. Total, 737,419.

Products of Animals: Live stock, 151,245; dressed meats, 3,027; other packing house products, 14,303; poultry, game and fish, 16,000; wool, 20,838; hides and leather, 4,071; other products of animals, 10,490. Total, 219,974.

Products of Mines: Anthracite coal, 869; bituminous coal, 1,516,763; coke, 29,585; ores, 381,230; stone, sand and other like articles, 95,586; other products of mines, 138,527. Total, 2,162,560.

Products of Forests: Lumber, 596,145; other products of forests, 12,302. Total, 608,447.

Manufactures: Petroleum and other oils, 12,806; sugar, 84,797; naval stores, 151; iron, pig and bloom, 7,743; iron and steel rails, 48,375; other castings and machinery, 58,236; bar and sheet metal, 18,572; cement, brick, and lime, 141,408; agricultural implements, 12,127; wagons, carriages and tools, 17,125; wines, liquors and beers, 15,275; household goods and furniture, 22,704; other manufactures, 96,912. Total, 536,231.

Merchandise, 206,503; miscellaneous, 54,546.

Total tonnage, 4,525,680.

DESCRIPTION OF EQUIPMENT: Owned or leased—Locomotives: Passenger, 43; freight, 172; switching, 36. Total locomotives in service, 251. Less locomotives leased, 113; total locomotives owned, 138.

Cars: In passenger service, 157; in freight service, 7,256; in company's service, 599. Total cars in service, 8,012. Cars leased, 3,175; total cars owned, 4,837.

MILEAGE—ENTIRE LINE.

	Miles of single track	Miles of second track	Miles of yard track and sidings	Total mileage operated
MILEAGE OF ROAD OPERATED (ALL TRACKS)				
Line owned—				
Main line	959.68	2.48	311.87	1,273.48
Branches and spurs	161.68		21.53	183.21
Line of proprietary companies	8.48		6.97	15.45
Line operated under lease	309.64		56.10	365.74
Line operated under trackage rights	11.58	2.15	13.77	27.50
Total mileage operated	1,451.01	4.63	409.74	1,865.38
New line constructed during the year	22.48		14.79	37.22
Rails—				
Iron	32.13		42.85	74.98
Steel	1,407.30	2.48	853.12	1,762.90

MILEAGE—ENTIRE LINE—Continued.

	Wyoming	Utah	Idaho	Montana	Oregon	Total
MILEAGE OF ROAD OPERATED BY STATES (SINGLE TRACK)						
Line owned—						
Main line	92.38	118.45	612.25	126.18	15.42	959.68
Branches and spurs	8.11	58.91	94.66			161.68
Line of proprietary companies			8.48			8.48
Line operated under lease	19.02	32.86	243.58		14.24	309.64
Line operated under trackage rights		2.89		8.60		11.58
Total mileage operated	119.51	208.10	958.92	184.82	29.66	1,451.01
New line constructed during the year	7.24		15.19			22.43
Rails—						
Iron			32.18			32.18
Steel	119.51	206.21	926.79	126.18	29.66	1,407.30
MILEAGE OF LINE OWNED BY STATES (SINGLE TRACK)						
Line owned—						
Main line	92.38	118.45	612.25	126.18	15.42	959.68
Branches and spurs	8.11	58.91	94.66	56.59		218.27
Total mileage owned	100.49	172.36	706.91	182.72	15.42	1,177.90
New line constructed during the year	7.24		15.19			22.43
Rails—						
Iron			32.18			32.18
Steel	100.49	172.36	674.73	182.72	15.42	1,145.77

RENEWALS OF RAILS AND TIES: Steel rails, 7,694.65 tons; average price at distributing point, \$35.35 per ton.

Ties, 582,789; average price at distributing point, 83.8 cents each.

ACCIDENTS TO PERSONS: Railway employees, killed, 7; injured, 160. Passengers, killed, 6; injured, 30. Postal clerks, etc., injured, 16. Other persons, killed, 17; injured, 19. Total, killed, 30; injured, 225.

CHARACTERISTICS OF ROAD: Alignment—Curves, 1,020; aggregate length, 217.35 miles; length of straight line, 1,281.56 miles.

Profile—Length of level line, 211.54 miles. Ascending grades, 450; sum of ascents, 1,506.8 feet; aggregate length, 634.71 miles. Descending grades, 431; sum of descents, 1,519.1 feet; aggregate length, 647.68 miles.

Bridges, 174; aggregate length, 17,280 feet. Trestles, 392; aggregate length, 23,658 feet. Overhead highway crossings, 5. Overhead railway crossings, 1. Tunnels, 2; aggregate length, 1,639 feet.

TELEGRAPH: Owned and operated by this Company, 3,338.10 miles of line; 3,372.85 miles of wire.

Owned by this Company, operated jointly with Western Union Telegraph Co., 34.75 miles of wire.

Owned by another Company, but located on property of this Company: Owned by Western Union Telegraph Co. and operated jointly with this Company, 548.25 miles of line; 4,155.10 miles of wire. Owned and operated by Western Union Telegraph Co., 34.75 miles of wire.

TAXES AND ASSESSMENTS: Paid in Oregon—On the value of real and personal property, \$7,745.31; on property owned, not used in operation, and miscellaneous, \$57.59. Total, \$7,802.90.

Paid in other States—On the value of real and personal property, \$582,785.83; on property owned, not used in operation, and miscellaneous, \$540.23. Total, \$583,326.06.

Total taxes and assessments, \$591,128.96.

PACIFIC RAILWAY & NAVIGATION COMPANY.

Organized October 13, 1905, under the laws of Oregon.

Directors: E. E. Lytle, Zera Snow, C. G. Sutherland, Portland, Ore.

Largest Stockholder: Union Trust Company of San Francisco, 996 shares (property of the Southern Pacific Company).

Officers: Chairman of Board, President, and General Manager, E. E. Lytle; Vice-President, Zera Snow; Secretary and Treasurer, May Enright; General Auditor, R. Blaisdell (appointed September 30, 1908); Chief Engineer, Geo. L. Davis, Portland, Ore.; Assistant General Manager, C. E. Lytle, Hillsboro, Ore.

Mileage of Line Owned: Main line, 20.21 miles; new line constructed during year, 3.21 miles. Seventeen miles of road, extending from Hillsboro, Ore., to Buxton, Ore., was completed during the year, and has been operated by the construction department, all earnings and expenses of operation being taken to account under "Expenditures for Road."

In addition there was constructed during the current fiscal year, 1.50 miles beyond Buxton, Ore., and 1.71 miles in Tillamook County, Oregon, not operated.

CAPITALIZATION.

Capital Stock: Common stock, 1,000 shares; total par value outstanding, \$100,000.00, all of which was issued for purchase of property.

Funded Debt: First mortgage 5 per cent gold bonds, total par value outstanding, \$390,000.00. Interest accrued during the year, \$18,347.24. \$50,000.00 in bonds issued during the year. Entire funded debt issued for cash.

Remarks: Capital stock represents entire authorized issue which is intended to apply to the completed line as a whole. Funded debt represents an issue of \$20,000.00 per mile for 19.5 miles of line constructed.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$628,725.16.

Expenditures: During the year for new lines and extensions, charged to capital, \$354,419.28; to June 30, 1907, \$625,217.63. Total, \$979,636.91.

Cost per mile of line cannot be given accurately, as amount charged to construction represents expenditures for account of entire mileage, total of which cannot now be stated.

General Balance Sheet: June 30, 1908—Assets: Cost of road, \$834,810.96; cost of equipment, \$13,716.01; general expenditures, \$131,109.94; cash and current assets, \$2,408.08; materials and supplies, \$147,213.26. Grand total, \$1,129,258.24.

Liabilities: Capital stock, \$100,000.00; funded debt, \$390,000.00; current liabilities, \$631,133.24; accrued interest on funded debt, not yet payable, \$8,125.00. Grand total, \$1,129,258.24.

EQUIPMENT: Locomotives (leased), 2; passenger cars (owned), 1; freight cars (owned), 15.

ROGUE RIVER VALLEY RAILWAY COMPANY.

Organized February 7, 1891, under the laws of Oregon.

Directors: W. S. Barnum, W. H. Barnum, and J. C. Barnum, all of Jacksonville, Ore.

Largest Stockholder: W. S. Barnum, 248 shares.

Officers: President, W. S. Barnum; Vice-President and Treasurer, W. H. Barnum; Secretary and General Manager, J. C. Barnum, Jacksonville, Ore.

Line Owned and Operated: This Company's line extends from Medford, Ore., to Jacksonville, Ore., 6 miles. The only additional trackage consists of .75 mile of yard tracks and sidings.

Capital Stock: This Company has issued its full amount of authorized capital stock, 250 shares of common stock, total par value \$25,000.00, all of which is outstanding. No dividends were declared during the year.

Expenditures During the Year: For additions and betterments—Charged to capital: Road, \$16,288.16; equipment, \$4,695.00. Total, \$20,983.16.

Total cost per mile of line, \$8,275.52.

INCOME ACCOUNT.

Operating revenues	\$13,068.92
Operating expenses	6,530.80
Net operating revenues	\$ 6,538.12
Taxes accrued	531.65
Operating income	6,006.47
Interest	1,528.64
Balance for year carried forward to credit of profit and loss.....	\$ 4,477.83

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance June 30, 1907	\$ 665.12
Balance debit, June 30, 1908	3,812.71
Total	\$ 4,477.83
<i>Credit:</i> Balance for year brought forward from income account.....	\$ 4,477.83

OPERATING REVENUES.

Freight	\$ 3,315.04
Passenger	9,254.40
Mail	259.48
Express	240.00
Total passenger service train revenue	\$ 9,753.88
Total revenue from transportation	\$13,068.92

OPERATING EXPENSES.

Maintenance: Way and structures	\$ 831.20
Equipment	703.90
Transportation expenses	4,932.00
General expenses	63.70
Total operating expenses	\$ 6,530.80
Ratio of operating expenses to operating revenues, 49.97 per cent.	

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers.....	1	\$ 456 25	\$ 1 25
Enginemen.....	1	1,095 00	3 00
Firemen.....	1	730 00	2 00
Conductors.....	1	1,008 75	2 75
Total (including general officers).....	4	\$ 3,285 00	\$ 2 25
Total (excluding general officers).....	3	\$ 2,828 75	\$ 2 50

DESCRIPTION OF EQUIPMENT: Locomotives, 2; cars in passenger service, 3; in freight service, 9. Total cars, 12.

CHARACTERISTICS OF ROAD: Alignment—Number of curves, 11; aggregate length of curved line, .88 miles; length of straight line, 5.12 miles.

Profile: Length of level line, 3.50 miles; ascending grades, 1; sum of ascents, 210 feet; aggregate length of ascending grades, 2.50 miles. Bridges, wooden, 3.

Gauge of track, 4 feet, 8½ inches.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, all in the State of Oregon, \$531.65.

SALEM, FALLS CITY & WESTERN RAILWAY COMPANY.

Organized October 24, 1901, under the laws of Oregon.

Directors: Louis Gerlinger, Sr., H. L. Pittock, Portland, Ore.; Chas. K. Spaulding, Salem, Ore.

Largest Stockholders: Louis Gerlinger, Sr., 133 shares; Chas. K. Spaulding, 334 shares; H. L. Pittock, 167 shares; F. W. Leadbetter, 166 shares; Geo. T. Gerlinger, 100 shares; Louis Gerlinger, Jr., 100 shares.

Officers: Chairman of Board, Louis Gerlinger, Sr., Portland, Ore.; Vice-President, H. L. Pittock, Portland, Ore.; Secretary, Geo. T. Gerlinger, Dallas, Ore.; Treasurer, Chas. K. Spaulding, Salem, Ore.; General Manager, Louis Gerlinger, Jr., Dallas, Ore.; Chief Engineer, S. B. Taylor, Dallas, Ore.; General Freight and Passenger Agent, R. W. McLennen, Dallas, Ore.

Road Operated: The line of this Company extends from Dallas, Ore., to Black Rock, Ore., 13 miles, in addition to which it operated for six months of the fiscal year over the line of the Southern Pacific Company from Dallas, Ore., to Newberg, Ore., 37 miles, under trackage rights.

CAPITALIZATION.

Capital Stock: This Company has issued its full authorized capital stock, total par value being \$100,000.00, all of which is outstanding. Nine hundred shares were issued for construction of new properties and 100 shares for purchase of railway and other property. No dividends were declared during the year.

Funded Debt: This Company is authorized to issue mortgage bonds to the amount of \$200,000.00, \$130,000.00 of which has been issued

and is outstanding. Accrued interest at the rate of 5 per cent for the year amounts to \$6,500.00, \$5,416.67 of which has been paid during the year. The bonds were issued May 1, 1903, and mature 20 years from date of issue.

Recapitulation of Capitalization: All of the capital stock, \$100,000.00, and all of the funded debt, \$130,000.00, is assigned to railways, making the total capitalization \$17,692.00 per mile.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$86,473.93. Value of materials and supplies on hand, \$3,994.03.

Expenditures During the Year: For additions and betterments to road, \$20,154.18; equipment, \$11,214.17. Total, \$31,368.35. Total cost per mile of line, \$26,013.62.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:	
Operating revenue	\$79,056.59
Operating expenses	63,211.26
Net operating revenue	15,845.33
Taxes accrued	1,353.25
Operating income (gross corporate income)	\$14,492.08
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Interest accrued on funded debt	\$ 6,500.00
Other interest	1,533.91
Total deductions from gross corporate income.....	\$ 8,033.91
Net corporate income carried to credit of profit and loss.....	\$ 6,458.17

PROFIT AND LOSS ACCOUNT.

<i>Credit:</i> Balance credit June 30, 1908, carried to balance sheet.....	\$25,697.25
Total	\$25,697.25
<i>Debit:</i> Balance June 30, 1907	\$19,239.08
Balance for year brought forward from income account.....	6,458.17
Total	\$25,697.25

OPERATING REVENUES.

REVENUE FROM TRANSPORTATION:	
Freight	\$65,006.89
Passenger	\$ 8,581.10
Mail	417.10
Total passenger service train revenue	\$ 8,998.20
Miscellaneous transportation	3,118.61
Total revenue from transportation	\$77,123.70
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:	
Miscellaneous	\$ 1,932.89
Total operating revenues	\$79,056.59

OPERATING EXPENSES

Maintenance: Way and structures	\$22,632.52
Equipment	11,236.74
Transportation expenses	23,505.22
General expenses	5,836.78
Total operating expenses	\$63,211.26

Ratio of operating expenses to operating revenues, 79.96 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$261,431.06
Cost of equipment	72,338.51
General expenditures	4,407.58
Cash and current assets	15,367.55
Materials and supplies	3,994.03
Grand total	\$357,538.73
LIABILITIES.	
Capital stock	\$100,000.00
Funded debt	130,000.00
Current liabilities	101,841.48
Profit and loss	25,697.25
Grand total	\$357,538.73

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers	1	\$ 2,100 00	\$ 5 75
Other officers	2	2,040 00	8 74
General office clerks	2	1,791 90	8 27
Station agents	3	1,980 00	2 12
Enginemen	3	2,670 68	8 24
Firemen	3	1,980 47	2 43
Conductors	3	2,111 88	2 87
Other trainmen	6	8,489 94	2 44
Machinists	2	1,501 15	2 43
Other shopmen	5	8,456 38	1 88
Section foremen	3	2,236 09	2 13
Other trackmen	24	8,880 38	1 78
Total (including general officers)	57	\$ 38,907 92	\$ 2 33
Total (excluding general officers)	56	\$ 31,807 92	\$ 2 24

TRAFFIC AND MILEAGE STATISTICS.

Passenger Traffic: Number of passengers carried earning revenue, 29,693; carried one mile, 238,916; carried one mile per mile of road, 7,591; average distance carried, 8.05 miles.

Total passenger revenue, \$8,581.10; average amount received from each passenger, \$.28899; average receipts per passenger per mile, \$.03592; total passenger service train revenue, \$8,998.20; per mile of road, \$285.66; per train-mile, \$.48529.

Freight Traffic: Number of tons carried of freight earning revenue, 105,108; carried one mile, 2,156,457; carried one mile per mile of road, 68,459; average distance haul of one ton, 20.52 miles.

Total freight revenue, \$65,006.89; average amount received for each ton of freight, \$.61847; average receipts per ton per mile, \$.03014; freight revenue per mile of road, \$2,063.71; per train-mile, \$2.25405.

Total Traffic: Operating revenues, \$79,056.59; per mile of road, \$2,509.73; per train mile, \$2.74121.

Operating expenses, \$63,211.26; per mile of road, \$2,006.71; per train-mile, \$2.19180.

Net operating revenue, \$15,845.33; per mile of road, \$503.03.

Average number of passengers per car-mile, 13; per train-mile, 13; passengers cars per train-mile, 1; tons of freight per loaded car-mile, 20.82; per train-mile, 74.77; freight cars per train-mile, 7.41; loaded cars per train-mile, 3.59; empty cars per train-mile, 3.82.

Average mileage operated during year, 31.50 miles.

Locomotive Mileage: Revenue service—Freight, 10,298; mixed, 18,542. Total, 28,840.

Car Mileage: Revenue service—Freight, loaded, 103,556; empty, 110,179. Total, 213,735.

Passenger, 18,542.

Total in revenue service, 230,523.

Train Mileage: Revenue service—Freight, 10,298; mixed, 18,542. Total, 28,840.

FREIGHT TRAFFIC MOVEMENT, IN TONS.

Products of Agriculture: Flour, 32; other mill products, 15; hay, 10; fruits and vegetables, 15; other products of agriculture, 174. Total, 246.

Products of Animals: Live stock, 3.

Products of Mines: Stone, sand and other like articles, 134.

Products of Forests: Lumber, 30,250; other products of forests, 71,657. Total, 101,907.

Manufactures: Petroleum and other oils, 12; castings and machinery, 108; cement, brick and lime, 277; household goods and furniture, 6; other manufactures, 24. Total, 427.

Merchandise, 2,401.

Total tonnage, 105,118.

DESCRIPTION OF EQUIPMENT: Locomotives owned and in service, 4. Cars owned and in service: Passenger, 1; freight, 51; Company, 2. Total, 54.

MILEAGE: Road operated—Line owned: Main line, single track, 13 miles; yard tracks and sidings, 2 miles. Total, 15 miles.

Line operated under trackage rights: Single track, 37 miles.

Total mileage operated: Single track, 50 miles; yard tracks and sidings, 2 miles. Total, 52 miles. Rails—Iron, single track, 2 miles; yard tracks and sidings, 2 miles. Rails—Steel, single track, main line, 11 miles.

CHARACTERISTICS OF ROAD: Alignment—Curves, 72; aggregate length of curved line, 5.61 miles. Length of straight line, 7.39 miles.

Profile: Ascending grades, 55; sum of ascents, 57 feet; aggregate length of ascending grades, 9.33 2-3 miles. Descending grades, 11; sum of descents, 16.7 feet; aggregate length of descending grades, 3 miles. Length of level line, .66 1-3 miles.

Bridges, 5; aggregate length, 369 feet. Trestles, 14; aggregate length, 3,254 feet.

Gauge of track, 4 feet, 8½ inches.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, all of which is in Oregon, \$1,353.25.

SOUTHERN PACIFIC COMPANY.

Organized March 17, 1884, under the laws of Kentucky.

Directors: W. D. Cornish, W. B. Cutting, Maxwell Everts, E. H. Harriman, R. S. Lovett, C. H. Mackay, Wm. Mahl, W. V. S. Thorne, F. A. Vanderlip, A. K. Vandeventer, New York, N. Y.; W. H. de Forest, Oyster Bay, N. Y.; Robert Goelet, Newport, R. I.; Marvin Hughitt, Chicago, Ill.; H. E. Huntington, San Francisco, Cal.; Ogden Mills, Staatsburg, N. Y.

Ten Largest Holders of Voting Securities: Foreign (Amsterdam, Holland), 40,640 shares; E. H. Harriman, New York, N. Y., 1,056,950 shares; Huggins & Clark, London England, 32,160 shares; S. Japhet & Co., London, England, 12,870 shares; Kuhn, Loeb & Co., New York, N. Y., 144,950 shares; Leon Bros., London, England, 28,390 shares; R. Raphael & Sons, London, England, 15,220 shares; Reginald A. Saunders, New York, N. Y., 12,000 shares; S. Seigman, New York, N. Y., 12,280 shares; E. S. Steinman, New York, N. Y., 18,630 shares.

NOTE: The following shares of capital stock standing in the name of others, are the property of the Oregon Short Line Railroad Co.: Standing in the name of: E. H. Harriman, 1,056,950 shares; Kuhn, Loeb & Co., 111,430 shares; S. Seigman, 9,600 shares; E. S. Steinman, 15,700 shares. Total, 1,193,680 shares.

Officers: President, E. H. Harriman, New York, N. Y.; Vice-President, W. D. Cornish, New York, N. Y.; Vice-President and Traffic Director, J. C. Stubbs, Chicago, Ill.; Vice-President and Director of Maintenance and Operation, J. Kruttschnitt, Chicago, Ill.; Secretary, Jos. Hellen, New York, N. Y.; Treasurer, A. K. Van Deventer, New York, N. Y.; Chief Counsel, Wm. F. Herrin, San Francisco, Cal.; Comptroller, Wm. Mahl, New York, N. Y.; Auditor, C. B. Seger, San Francisco, Cal.; General Manager (lines in Oregon), J. P. O'Brien, Portland, Ore.; Chief Engineer, Wm. Hood, San Francisco, Cal.; Freight Traffic Manager, H. A. Jones, San Francisco, Cal.; Passenger Traffic Manager, Chas. S. Fee, San Francisco, Cal.; General Passenger Agent, Jas. Horsburgh, Jr., San Francisco, Cal.

Transportation Companies (In Oregon) Controlled by Respondent: The following transportation companies wholly or partly within the State of Oregon are controlled by the Southern Pacific Company: Beaverton & Willsburg Railroad Co., California Northwestern Railway Co., Coos Bay, Roseburg & Eastern Railroad & Navigation Co., Corvallis & Eastern Railroad Co., Independence & Monmouth Railway Co., Oregon & California Railroad Co., Oregon & Eastern Railway Co., and Pacific Railway & Navigation Co.

ROAD OPERATED.

Names of railroads the operations of which are included in the income account:

	Mileage	
	Entire line	In Oregon
Line owned—main line 10.51 miles, branches and spurs 1.29 miles	11.80	
Line operated, but owned by another corporation, control being secured through ownership of stock: South Pacific Coast Railway, 101.83 miles; Southern Pacific Railroad, 3,173.41 miles	3,275.24	
Oregon and California Railroad Co., East Portland to California State line, 366.75 miles; Portland to Corvallis, 96.28 miles; Woodburn to Natron, 92.99 miles; Albany Junction to Lebanon, 11.51 miles; Portland to Airile, 73.08 miles; Sheridan Junction to Sheridan, 7.23 miles; Mohawk Junction to Wendling, 15.93 miles; Springfield to Springfield Junction, 1.13 miles	664.88	664.88
Central Pacific Railway	1,514.57	
Line operated under lease for specified sum—New Mexico and Arizona Railroad, 88.19 miles; Union Pacific Railroad, 4.37 miles	92.56	
Line operated under trackage rights—Southern Pacific Railroad, account C. P. Railway, 5.34 miles; Oregon Railroad and Navigation Co., account O. & C. R. R., .39 miles; Oregon Short Line Railroad, account C. P. Railway, 3.98 miles; Northwestern Pacific Railroad, account S. P. Railroad, 29.70 miles; Northern Pacific Terminal Co., account O. & C. R. R., .41 mile	40.12	.80
Totals	5,599.17	665.68

Roads acquired by respondent for operation through lease or other agreement: Central Pacific Railway Co., 1,528.56 miles, term of lease, 90 years from January 1, 1894; Oregon & California Railroad Co. (see note), 665.68 miles, term of lease, 34 years from August 1, 1893; Southern Pacific Railroad Co., 3,203.11 miles, term of lease, 50 years from December 31, 1901; South Pacific Coast Railway Co., 101.83 miles, term of lease, 55 years from July 1, 1887; New Mexico & Arizona Railroad Co., 88.19 miles, term of lease, 80 years from July 15, 1898. Total mileage leased, 5,587.37.

NOTE: Lessee pays the Oregon & California Railroad Co. an annual rental of \$5,000.00, and out of the earnings and income derived from the property leased, pays all expenses and taxes incurred in the operation and maintenance of the property, and after these payments and deductions, applies the residue of the amount of net income and earnings to the payment of interest and sinking fund contributions of the lessor. Should the balance of net earnings from the leased premises exceed in any year 7 per cent on the par value of the outstanding preferred stock and 6 per cent on the par value of the outstanding common stock of the lessor, the lessee is entitled to retain such excess.

CAPITALIZATION.

Capital stock	Common	Preferred
Number of shares authorized	2,000,000	1,000,000
Total par value	\$ 200,000,000 00	\$ 100,000,000 00
Total par value outstanding	197,849,258 64	74,866,588 00
Held in treasury	137,953 34	106,598 00
Dividends declared during year	11,862,678 32	5,233,226 82

Issued during year, for cash: Cash realized, \$19,151,564.75 (number of shares not given). Preferred stock issuable against outstanding subscription certificates, \$3,218.00.

Of the total outstanding stock there were issued, for cash, 10,000 shares of common stock, cash realized, \$1,000,000.00; 748,633.20 shares of preferred stock, cash realized, \$74,863,320.00; issued for acquisition of securities, 1,968,492.5864 shares of common stock, cash realized, \$196,849,258.64.

Funded debt	Mortgage Bonds	Collateral Trust Bonds
Total par value outstanding.....	\$ 1,786,000 00	\$ 37,671,500 00
Held in treasury by respondent corporation.....		24,396,000 00
Not held by respondent corporation.....	1,786,000 00	36,022,500 00
Interest accrued during year.....	109,820 00	1,440,900 00
Interest paid during year.....	111,480 00	1,449,320 00

Purpose of the issue: Of the total par value outstanding, \$1,786,000.00 was issued for cash; \$30,418,500.00 issued in exchange for Central Pacific Railway Co. common and preferred stock, \$200,000.00 of which was issued during the year 1908; \$7,253,000.00 issued to retire S. P. Co. 2-5 years 4½ per cent bonds called for redemption June 1, 1905.

Recapitulation of Capitalization: (See note.) Total par value outstanding: Capital stock, \$272,715,796.64; funded debt, \$39,457,500. Total, \$312,173,296.64.

NOTE: The only railway owned by this Company consists of 11.80 miles in the State of California, and as the capitalization is largely based on leases held by the Company, no assignment to properties is made.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$56,648,300.18. Value of materials and supplies on hand, \$10,541,985.09.

Expenditures During the Year: Charged to capital—For new lines and extensions: Road, \$1,562,707.65; equipment, \$850.00; general expenditures, \$22,717.50. Total, \$1,586,275.15. Charged to income or special funds—For additions and betterments: Road, \$280,876.55. Total cost per mile of line, \$735,304.00.

NOTE: The expenditure is for 10.51 miles of double track and 1.29 miles of single track railway, graded for four main tracks. The line has five tunnels aggregating 9,948.5 feet in length. Expenditures also include the cost of valuable terminals and property in San Francisco, Cal. All of the line covered by the preceding table is in the State of California.

INCOME ACCOUNT.

OPERATING INCOME—RAIL OPERATIONS:

Operating revenue	\$32,706,552.26
Operating expenses	52,565,201.61
Net operating revenue	\$30,141,350.65
Outside operations: Net revenue	863,802.36
Total net revenue	\$31,005,153.01
Taxes accrued	197,353.36
Operating income	\$30,807,799.65

OTHER INCOME:

Rents accrued from lease of road	\$ 4,253.52
Other rents, hire of equipment, joint facilities, etc.	2,357,067.75
Dividends declared on stocks owned or controlled	35,268,987.68
Interest accrued on funded debt owned or controlled	1,406,235.97
Interest on other securities, loans and accounts	518,304.85
Miscellaneous income	154,922.49

Total other income

Gross corporate income

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DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Rents accrued for lease of other roads	\$29,829,495.94
Interest accrued on funded debt	1,550,220.00
Other interest	243,461.24
Sinking funds chargeable to income	75,000.00
Other deductions	657,868.30
Total deductions from gross corporate income	\$32,356,045.48
Net corporate income	\$38,161,526.43
DISPOSITION OF NET CORPORATE INCOME:	
Dividends, 7 per cent on preferred stock	\$ 5,233,197.42
Dividends, 6 per cent on common stock	11,862,678.32
Additions and betterments charged to income	280,876.55
Miscellaneous	17,344.05
Balance for year carried forward to credit of profit and loss....	\$20,767,430.09

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Losses San Francisco fire, April, 1906	\$ 334,447.87
Adjustment of unsettled claims and accounts	124,715.75
Dividends paid on outstanding subscription certificates for preferred stock	29.40
Balance credit, June 30, 1908, carried to balance sheet	46,768,464.98
Total	\$47,227,658.00
<i>Credit:</i> Balance June 30, 1907	\$22,206,585.94
Balance for year brought forward from income account	20,767,430.09
Annual contribution for redemption of 6 per cent steamship bonds	75,000.00
Reserve for future maintenance, renewals, etc., written off.....	4,178,641.97
Total	\$47,227,658.00

OPERATING REVENUE—STATE OF OREGON.

	Total	Oregon intrastate	Oregon share of interstate
REVENUE FROM TRANSPORTATION:			
Freight.....	\$3,330,819 58	\$1,090,824 44	\$ 2,230,995 14
Passenger.....	3,078,657 01	1,457,814 60	1,620,842 41
Excess baggage.....	46,657 79	15,009 41	31,048 38
Mail.....	136,383 63	*	*
Express.....	151,313 91	*	*
Other passenger-train revenue.....	4,779 42	1,642 58	3,136 84
Total passenger service train revenue.....	\$3,417,776 76	\$1,475,066 50	\$ 1,955,027 63
Switching.....	5,916 38	5,916 38	
Special service trains.....	7,027 50	1,252 58	5,774 92
Miscellaneous transportation.....	45 67	45 67	
Total revenue from transportation.....	\$3,761,585 80	\$2,582,105 06	\$ 3,891,797 60
REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:			
Station and train privileges.....	17,672 07	10,795 00	6,987 07
Parcel-room receipts.....	346 69	346 69	
Storage, freight.....	1,364 53	1,364 58	
Storage, baggage.....	1,520 08	1,520 08	
Car service.....	6,382 63	6,382 68	
Rents of buildings and other property.....	13,232 17	13,232 17	
Miscellaneous.....	11,911 89	2,248 05	9,663 84
Total revenue from operations other than transportation.....	\$ 52,430 06	\$ 35,829 15	\$ 16,600 91
Total operating revenues, State of Oregon.....	\$6,814,015 95	\$2,617,934 81	\$3,908,398 60

Total operating revenue entire line, \$82,706,562.26.

* Not apportioned.

NOTE: The revenues in the State of Oregon as shown are the operating revenues accruing from operation of the Oregon & California Railroad which is wholly within Oregon, and are ascertained for the purpose of making settlement with that company in accordance with the terms of the lease.

Railway Stocks Owned: The railway stocks owned, as shown in the general balance sheet, include stocks of railways within the State of Oregon as follows:

	Par value	Valuation
Oregon and California Railroad Co., common stock.....	\$ 6,970,198 50	\$ 456,629 19
Oregon and California Railroad Co., preferred stock.....	11,991,000 00	785,864 14
Coos Bay, R. & E. R. R. & N. Co., capital stock.....	2,000,000 00	875,000 00
Independence and Monmouth R. R. Co., capital stock.....	12,760 00	10,000 00
Totals.....	\$20,973,948 50	\$ 1,627,498 33

Total railways stocks owned: Par value, \$364,033,569.64; valuation, \$245,392,379.19; dividends declared, \$33,968,035.00. The company also owns capital stock of inactive railway corporations, par value \$70,882,800.00, the valuation of which, excluding the Central Pacific Railroad Co., is placed at \$10.00. The capital stock of the Central Pacific Railroad Company was acquired with the common stock of the Central Pacific Railway Company, against which the Southern Pacific Company issued its common stock at par for each share of Central Pacific Railway Company common stock exchanged under the plan for the readjustment of the Central Pacific Railroad Company.

Railway Funded Debt Owned: The funded debt owned, as shown in the general balance sheet, includes funded debt of railways within the State of Oregon, as follows:

	Par value	Valuation
Oregon and California Railroad Co., first mortgage bonds.....	\$ 32,000 00	\$ 33,580 00
Coos Bay, R. & E. R. R. & N. Co., first mortgage bonds.....	625,000 00	609,600 00
Northern Pacific Terminal Co., first mortgage bonds.....	5,000 00	5,260 00
Totals.....	\$ 682,000 00	\$ 648,480 00

Total railway funded debt owned: Par value, \$44,307,000.00; valuation, \$38,626,870.04; interest accrued, \$1,020,104.54.

Miscellaneous Stocks Owned (other than railway stocks): Total par value of stocks of active corporations, \$51,653,053.06, also stocks of the Asia Steamship Co. and the Persia Steamship Co., par value 100 English pounds each; par value of stocks of inactive corporations, \$225,000.00; total valuation, \$26,552,017.29; dividends declared, \$1,300,952.68.

The foregoing includes stocks of the Beaver Hill Coal Co., par value \$500,000.00, valuation \$125,000.00; stocks of Wells Fargo & Co., par value \$1,530,000.00, valuation \$1,683,000.00; and stocks of the Pacific Fruit Express Co., par value \$5,400,000.00, valuation same.

Miscellaneous Funded Debt Owned (other than railway funded debt): Par value, \$10,245,300.00; valuation, \$9,921,808.98; interest accrued, \$386,131.43.

OPERATING EXPENSES.

	Entire line	In Oregon
Maintenance of way and structures.....	\$18,168,747 92	\$ 977,744 43
Maintenance of equipment.....	10,814,863 94	708,827 62
Traffic expenses.....	1,450,906 35	137,263 11
Transportation expenses.....	24,871,132 69	2,114,255 05
General expenses.....	2,249,651 71	198,623 59
Total operating expenses.....	\$52,565,201 61	\$ 4,131,713 80

Ratio of operating expenses to operating revenues, entire line, 63.56 per cent.

Ratio of operating expenses to operating revenues, State of Oregon, 60.64 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$ 8,542,495.45
Cost of equipment	19,775.40
General expenditures	114,315.96
Stocks owned	271,944,406.48
Funded debt owned	48,548,679.02
Advances for acquisition of new lines and other property	10,309,290.94
Advances for acquisition of electric lines	5,526,914.13
Advances for closing Colorado River Crevasse	3,518,152.65
San Antonio & Arkansas Pass Railway	1,196,436.14
Lands owned	104,105.19
Advances for construction of new lines	35,633,607.30
Other permanent investments	45,212,228.75
Cash and current assets	15,376,762.90
<i>Other Assets:</i>	
Materials and supplies	10,541,985.09
Sinking, insurance and other funds	144.00
Sundries	2,325,968.60
Grand total	\$458,915,268.00

LIABILITIES.	
Capital stock	\$272,715,796.64
Funded debt	39,457,500.00
Current liabilities	72,061,063.08
Accrued interest on funded debt not yet payable	2,134,101.11
Taxes estimated to June 30th	209,020.63
Wells Fargo & Co. express contract	208,000.00
Proprietary companies	11,773,593.03
Marine insurance fund	3,195,687.63
Steamship insurance fund	1,607,697.54
Floating equipment replacement fund	3,955,462.65
Rolling stock replacement fund	208,462.71
Reserve for depreciation of rolling stock	2,502,164.52
Insurance fund	32,630.45
Principal of deferred payments on land contracts	141,061.62
Unadjusted claims and accounts	1,944,561.41
Profit and loss	46,768,464.98
Grand total	\$458,915,268.00

Important Changes During the Year (State of Oregon): Minor changes in main line and branches within the State of Oregon, resulting from lines being abandoned, straightened, etc., show a net decrease of .48 mile in the mileage.

EMPLOYEES AND SALARIES.

Class	Num-ber	Total yearly compensa-tion	Average daily compensa-tion
General officers	65	\$ 559,479 48	\$ 21 98
Other officers	75	190,518 57	8 35
General office clerks	1,557	1,801,470 01	2 66
Station agents	558	545,050 29	2 56
Other station men	2,539	2,078,580 62	2 39
Enginemen	1,153	2,320,532 08	4 37
Firemen	1,210	1,450,474 76	2 72
Conductors	722	1,389,191 39	4 35
Other trainmen	1,981	3,056,448 91	3 28
Machinists	552	1,246,486 87	4 09
Carpenters	557	889,362 02	3 12
Other shopmen	4,779	6,190,009 83	2 64
Section foremen	643	761,202 50	2 99
Other trackmen	4,728	4,731,726 95	1 62
Switch tenders, crossing tenders, and watchmen	768	509,998 32	2 03
Telegraph operators and dispatchers	602	790,267 46	3 08
Employees, account floating equipment	774	712,086 11	2 70
All other employees and laborers	3,254	5,807,282 36	2 35
Total (including general officers)	26,497	\$35,681,268 58	\$ 2 68
Total (excluding general officers)	26,432	\$35,071,789 05	\$ 2 64

TRAFFIC AND MILEAGE STATISTICS.

	Entire line	In Oregon
PASSENGER TRAFFIC—		
Number of passengers carried earning revenue.....	36,564,068	1,939,229
Number of passengers carried one mile.....	1,315,738,872	122,599,007
Number of passengers carried one mile per mile of road.....	221,555	184,086
Average distance carried, miles.....	33.52	68.22
Total passenger revenue.....	\$ 28,006,609.87	\$ 3,078,657.01
Average amount received from each passenger.....	.74176	1.58757
Average receipts per passenger per mile.....	.02213	.02511
Total passenger service train revenue.....	32,222,460.46	3,417,776.76
Passenger service train revenue per mile of road.....	5,658.96	5,130.49
Passenger service train revenue per train-mile.....	2.01723	2.39036
FREIGHT SERVICE—		
Number of tons carried of freight earning revenue.....	14,611,961.	1,377,517.
Number of tons carried one mile.....	4,118,507,783.	254,065,890.
Number of tons carried one mile per mile of road.....	742,812.	881,388.
Average distance haul of one ton, miles.....	231.20	184.44
Total freight revenue.....	\$ 49,285,911.98	\$ 3,330,819.58
Average amount received for each ton of freight.....	3.27599	2.41709
Average receipts per ton per mile.....	.01166	.01311
Freight revenue per mile of road.....	8,653.76	4,999.95
Freight revenue per train-mile.....	4.22507	3.36504
TOTAL TRAFFIC—		
Operating revenues.....	\$ 82,706,552.26	\$ 6,814,015.95
Operating revenues per mile of road.....	14,527.98	10,228.64
Operating revenues per train-mile.....	3,08635	2.36246
Operating expenses.....	52,565,201.61	4,181,713.30
Operating expenses per mile of road.....	9,367.38	6,202.19
Operating expenses per train-mile.....	1.9838	1.79024
Net operating revenue.....	30,141,350.65	2,632,302.15
Net operating revenue per mile of road.....	5,160.60	4,026.45
Average number of passengers per car-mile.....	12	13
Average number of passengers per train-mile.....	79	86
Average number of passenger cars per train-mile.....	6.68	6.71
Average number of tons of freight per loaded car-mile.....	16.96	15.78
Average number of tons of freight per train-mile.....	362.67	256.68
Average number of freight cars per train-mile.....	30.94	21.85
Average number of loaded cars per train-mile.....	21.38	16.27
Average number of empty cars per train-mile.....	8.62	4.65
Average mileage operated during year.....	5,581.55	666.17

NOTE: All items for the entire line, where the unit is "Per mile of road" or "Per train mile" the results are based on excluding water line figures.

The statistics for the State of Oregon are statistics of the Oregon & California Railroad, which is wholly within the State of Oregon, and are ascertained for the Southern Pacific Company's information in connection with its operation of the Oregon & California Railroad.

TRAFFIC AND MILEAGE STATISTICS—Continued.

	Entire line	In Oregon
LOCOMOTIVE MILEAGE—Revenue Service—		
Freight locomotive-miles.....	18,597,769.	1,180,408.
Passenger locomotive-miles.....	16,128,250.	1,515,404.
Mixed locomotive-miles.....	867,571.	120,794.
Special locomotive-miles.....	53,764.	4,289.
Switching locomotive-miles.....	4,977,546.	250,656.
Total in revenue service.....	35,624,900.	3,080,501.
Non-revenue service locomotive-miles.....	2,272,178.	92,485.
CAR MILEAGE—Revenue Service—		
Freight car-miles—		
Loaded.....	242,244,670.	16,103,454.
Empty.....	97,646,978.	4,607,174.
Caboose.....	10,662,571.	917,707.
Total.....	350,554,219.	21,628,335.
Passenger car-miles—		
Passenger.....	41,711,589.	3,907,008.
Sleeping, parlor, and observation.....	28,815,066.	2,430,807.
Other passenger-train cars.....	38,128,858.	3,250,285.
Total.....	108,655,463.	9,588,100.
Special car-miles—		
Freight, loaded.....	263,270.	36,721.
Freight, empty.....	219.	114.
Caboose.....	22,227.	2,928.
Passenger.....	65,123.	4,542.
Sleeping, parlor, and observation.....	7,717.	3,436.
Other passenger-train cars.....	5,020.	1,208.
Total.....	363,576.	48,944.
Total in revenue service.....	454,608,258.	31,265,379.
Non-revenue service car-miles.....	14,213,974.	521,062.
TRAIN MILEAGE—Revenue Service—		
Freight train-miles.....	10,484,788.	874,900.
Passenger train-miles.....	14,672,788.	1,314,885.
Mixed train-miles.....	844,902.	114,981.
Special train-miles.....	43,982.	3,194.
Total revenue train-mileage.....	26,046,410.	2,307,910.
Non-revenue service train-miles.....	1,457,703.	66,309.

FREIGHT TRAFFIC MOVEMENT—ENTIRE LINE.

	Total Freight Tonnage (Whole tons)
PRODUCTS OF AGRICULTURE:	
Grain.....	664,804
Flour.....	83,413
Other mill products.....	160,903
Hay.....	459,230
Tobacco.....	5,403
Cotton.....	11,501
Fruit and vegetables.....	1,383,581
Other products of agriculture.....	84,038
Total.....	2,852,873
PRODUCTS OF ANIMALS:	
Live stock.....	367,219
Dressed meats.....	29,586.
Other packing house products.....	43,339
Poultry, game, and fish.....	32,187
Wool.....	21,104
Hides and leather.....	19,073
Other products of animals.....	115,545
Total.....	628,053

PRODUCTS OF MINES:

Anthracite coal	249
Bituminous coal	332,795
Coke	156,352
Ores	574,090
Stone, sand, and other like articles	1,142,947
Other products of mines	2,190,316
Total	4,396,749

PRODUCTS OF FORESTS:

Lumber	2,044,702
Other products of forests	287,982
Total	2,332,684

MANUFACTURES:

Petroleum and other oils	139,168
Sugar	183,551
Naval stores	348
Iron, pig and bloom	44,291
Iron and steel rails	138,296
Other castings and machinery	322,201
Bar and sheet metal	93,368
Cement, brick and lime	810,965
Agricultural implements	14,214
Wagons, carriages, tools, etc.	21,794
Wines, liquors, and beers	275,827
Household goods and furniture	54,807
Other manufactures	461,586
Total	2,560,416

Merchandise and miscellaneous 1,841,186

Total tonnage, entire line 14,611,961

NOTE: Freight traffic movement for State of Oregon not reported.

DESCRIPTION OF EQUIPMENT—ENTIRE LINE: Locomotives in service, 1,271; less locomotives leased, 3; total locomotives owned, 1,268.

Cars owned or leased: In passenger service, 1,249; in freight service, 25,669; in Company's service, 4,119. Total cars in service, 31,037; less cars leased, 2; total cars owned, 31,035.

Locomotives owned or leased not in service of Company, 38.

Total cars owned or leased not in service of Company, 465.

MILEAGE—ENTIRE LINE.

	Single track	Second track	Yard track and sidings	Total mileage operated (all tracks)
MILEAGE OF ROAD OPERATED (ALL TRACKS)				
Line owned—				
Main line	10.51	10.51	53.12	74.14
Branches and spurs	1.29			1.29
Line of proprietary companies	5,454.69	186.57	1,986.71	7,556.97
Line operated under lease	92.56		8.92	101.48
Line operated under trackage rights	40.12			40.12
Total mileage operated	5,599.17	177.08	1,997.75	7,774.00
New line constructed during the year	103.85	47.19	35.38	186.42
Rails—				
Iron	16.36		70.56	86.92
Steel	5,542.81	177.08	1,927.19	7,687.08

MILEAGE OF LINE OPERATED—BY STATES AND TERRITORIES (SINGLE TRACK).

	State or territory			
	Oregon	California	Nevada	Utah
Line owned—				
Main line		10.51		
Branches and spurs		1.29		
Line of proprietary companies	664.88	3,525.49	450.90	252.06
Line operated under lease				4.87
Line operated under trackage rights	.80	85.34		3.98
Total mileage operated	665.68	3,572.63	450.90	260.40
New line constructed during the year		108.85		
Rails—				
Iron		16.88		
Steel	665.68	3,556.27	450.90	260.40

MILEAGE OF LINE OPERATED—BY STATES AND TERRITORIES (SINGLE TRACK)—Continued.

	State or territory		Total mileage operated
	Arizona	New Mexico	
Line owned—			
Main line			10.51
Branches and spurs			1.29
Line of proprietary companies	388.46	167.91	5,454.69
Line operated under lease	88.19		92.56
Line operated under trackage rights			40.12
Total mileage operated	481.65	167.91	5,599.17
New line constructed during the year			108.85
Rails—			
Iron			16.88
Steel	481.65	167.91	5,582.81

NOTE: Mileage of yard tracks and sidings operated in connection with line in Oregon is 111.12 miles, 14.64 miles of which is laid with iron rails and 94.48 miles with steel rails.

RENEWALS OF RAILS AND TIES—STATE OF OREGON: 247.61 tons of steel rails laid during the year, weight 75-80 pounds per yard; average price per ton at distributing point, \$39.56.

Ties laid during the year, 466,920; average price at distributing point, 48 cents each.

ACCIDENTS TO PERSONS—STATE OF OREGON: Railway employees killed, 5; injured, 48. Passengers killed, 4; injured, 29. Other persons killed, 4; injured, 13. Total killed, 13; injured, 90.

TAXES AND ASSESSMENTS PAID: (On the value of real and personal property.) For the reporting Company's owned and proprietary lines: Arizona, \$14,875.00; California, \$140,767.75; Oregon, \$2,271.33; Kentucky, \$39,439.28. Total, \$197,353.36.

For reporting Company's leased and operated lines: California (Central Pac. Ry.), \$550,282.63; Nevada, \$182,008.52; Utah, \$130,464.91; Wyoming, \$18.94; California (South Pac. Coast Ry.), \$33,400.00; California (Southern Pac. R. R.), \$1,332,526.53; Arizona, \$108,761.16; New Mexico, \$48,922.31; Oregon (Oregon & California R. R.), \$187,500.00. Total, \$2,573,885.00.

SUMPTER VALLEY RAILWAY COMPANY.

Organized August 15, 1890, under the laws of Oregon.

Directors: David Eccles, Ogden, Utah; Chas. W. Nibley, Salt Lake City, Utah; William H. Eccles, Dee, Ore.; J. M. G. Geddes, F. M. Shurtliff, Baker City, Ore.

Largest Stockholders: David Eccles, 2,001 shares; David Eccles, Trustee, 3,000 shares.

Officers: Chairman of Board, President, and General Manager, David Eccles, Ogden, Utah; Vice-President, Chas. W. Nibley, Salt Lake City, Utah; Secretary, Chief Engineer, and Freight and Passenger Agent, Joseph A. West, Baker City, Ore.; Attorney, John L. Rand, Baker City, Ore.; Auditor, Fred T. Atkinson, Baker City, Ore.

Road Owned and Operated: Main line, Baker City, Ore., to Austin, Ore., 62.20 miles; spurs, 9 miles. Total, 71.20 miles.

CAPITALIZATION.

Capital Stock: Common stock, 6,200 shares, total par value, \$620,000.00, all of which was issued for construction of new properties and is outstanding.

Funded Debt: First mortgage gold bonds, total par value outstanding, \$620,000.00, all of which was issued for construction. Interest accrued and paid during the year, \$37,200.00.

Current Assets and Liabilities: Balance of current assets over current liabilities, \$4,948.53.

Income Account: Operating revenues, \$174,299.29; operating expenses, \$135,471.00. Total net revenue, \$38,828.29.

Taxes accrued, \$5,116.48; gross corporate income, \$33,711.81.

Deductions From Gross Corporate Income: Interest accrued on funded debt, \$37,200.00. Balance for year carried forward to debit of profit and loss, \$3,488.19.

Profit and Loss Account: Debit—Balance for year brought forward from income account, \$3,488.19.

Credit—Balance June 30, 1907, \$1,623.19; balance debit, June 30, 1908, \$1,865.00. Total, \$3,488.19.

Operating Revenues: Freight, \$120,448.34.

Passenger, \$35,528.25; excess baggage, \$458.95; mail, \$4,948.68; express, \$4,126.24. Total passenger service train revenue, \$45,062.12.

Special service train revenue, \$1,460.90.

Total revenue from transportation, \$166,971.36.

Revenue from operations other than transportation: Station and train privileges, \$480.00; storage, baggage, \$46.95; rents of buildings and other property, \$155.40; miscellaneous, \$6,645.58. Total revenue from operations other than transportation, \$7,327.93.

Total operating revenues, \$174,299.29.

Operating Expenses: Maintenance of way and structures, \$46,928.84; maintenance of equipment, \$29,514.85; transportation expenses, \$49,708.75; general expenses, \$9,318.56. Total operating expenses, \$135,471.00.

Ratio of operating expenses to operating revenue, 78 per cent.

EMPLOYEES AND SALARIES.

Class	Number	Total yearly compensation	Average daily compensation
General officers.....	3	\$ 5,749 01	\$ 5 25
General office clerks.....	2	1,681 20	2 80
Station men.....	5	5,261 00	2 88
Enginemen, firemen, conductors, and other trainmen.....	12	17,080 48	3 91
Machinists.....	3	3,604 60	3 85
Carpenters.....	4	3,120 00	2 50
Other shopmen.....	6	4,960 80	2 66
Section foremen.....	7	5,460 00	2 50
Other trackmen.....	55	22,208 00	1 80
Total (including general officers).....	97	\$ 69,225 09	\$ 2 23
Total (excluding general officers).....	94	\$ 63,476 08	\$ 2 12

EQUIPMENT: Locomotives in service—Passenger, 2; freight, 6; total, 8. Total locomotives owned, 15.

Cars in service—Passenger, 11; freight, 127; Company's, 4; total, 142. Total cars owned, 340.

CHARACTERISTICS OF ROAD: Alignment—Curves, 279; aggregate length, 26.77 miles; length of straight line, 35.47 miles.

Profile—Length of level line, 2.90 miles. Ascending grades, 17; sum of ascents, 2,842 feet; aggregate length, 42.89 miles. Descending grades, 7; sum of descents, 2,619 feet; aggregate length, 16.45 miles.

Bridges, wooden, 61; aggregate length, 3,392 feet; minimum length, 16 feet; maximum length, 288 feet.

Trestles, 2; aggregate length, 592 feet; minimum length, 288 feet; maximum length, 304 feet.

Telephone operated by this Company, 62.84 miles of line and wire.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$5,116.48.

UMATILLA CENTRAL RAILROAD COMPANY.

Organized May 24, 1906, under the laws of Oregon. Operated by The Oregon Railroad & Navigation Co.

Directors: J. P. O'Brien, W. W. Cotton, C. G. Sutherland, J. G. Wilson, and W. R. Litzenberg, Portland, Ore.

Largest Stockholders: (See note.) J. P. O'Brien, Portland, Ore., 996 shares, held in trust for benefit of the Union Pacific Railroad Co.

NOTE: The above stock has been issued but not delivered, as no payments on subscriptions thereto have been made.

Officers: President, J. P. O'Brien, Portland, Ore.; Vice-President, C. G. Sutherland, Portland, Ore.; Secretary, W. R. Litzenberg, Portland, Ore.; Assistant Treasurer, J. W. Newkirk, Portland, Ore.; General Attorney, W. W. Cotton, Portland, Ore.; Auditor, R. Blaisdell, Portland, Ore.; Chief Engineer, G. W. Boschke, Portland, Ore.

Road Leased or Otherwise Assigned for Operation: The line of this Company, from Pilot Rock Junction, Ore., to Pilot Rock, Ore., 14.21 miles, is assigned to The Oregon Railroad & Navigation Co. for operation. The line was leased on December 16, 1907, for a term of five years to The Oregon Railroad & Navigation Co. upon agreement to pay a semi-annual rental of \$9,000.00, plus interest rental of 6 per cent per annum on additional expenditures for additions and betterments.

CAPITALIZATION.

Capital Stock: This Company has issued its full authorized capital stock amounting to \$100,000 par value, all of which is outstanding.

The stock has been issued but not delivered as no payment on subscriptions thereto has been made.

The Company has no funded debt, and the total capitalization per mile of line is \$7,037.00.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$286,901.85.

Expenditures During Year: This line was completed during the year and leased to The Oregon Railroad & Navigation Co. Expenditures for construction during the year were, for road, \$161,681.53; general, \$190.58; total, \$161,872.11, all of which was charged to capital, making the total cost per mile of line \$20,876.27.

Income Account: The only income was from lease of road, \$9,750.00, all of which was carried forward to credit of profit and loss. This also is the only item appearing in the profit and loss account, and represents "Balance credit, June 30, 1908, carried to balance sheet."

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$296,233.96
General expenditures	477.89
Stock subscriptions	100,000.00
Cash and current assets	6,686.39
Grand total	\$403,338.24
LIABILITIES.	
Capital stock	\$100,000.00
Current liabilities	293,538.24
Profit and loss	9,750.00
Grand total	\$403,338.24

WALLA WALLA & COLUMBIA RIVER RAILROAD COMPANY.

Organized April 15, 1868, under the laws of the Territory of Washington. Operated by The Oregon Railroad & Navigation Co.

Directors: R. Burns, C. S. Haynes, C. E. C. Smith, and J. G. Paine, Walla Walla, Wn.

Largest Stockholders: The Oregon Railroad & Navigation Co., Portland, Ore., 5,995 shares; New York Trust Co., New York, N. Y., 1,000 shares, which are held in trust for benefit of The Oregon Railroad & Navigation Co.

Officers: President, J. G. Paine; Secretary, C. B. Upton, Walla Walla, Wn.

Road Leased or Otherwise Assigned for Operation: The line of this Company extending from Wallula Junction, Wn., to Walla Walla, Wn., 30.18 miles, and from Blue Mountain, Ore., to a point near Milton, Ore., 5.34 miles, is assigned to The Oregon Railroad & Navigation Co. for operation.

CAPITALIZATION.

Capital Stock: The capital stock of this Company consists of 7,000 shares of common stock, total par value \$700,000.00, all of which is

outstanding, and was issued for construction. Amount of cash realized is not known. No dividends were declared during the year. Total capitalization per mile of line, \$19,707.00.

Miscellaneous: The respondent corporation reports that the present owner (The Oregon Railroad & Navigation Co.) of the Walla Walla & Columbia River Railroad Co. has never been furnished with the books of that Company and therefore has no means of showing information with regard to expenditures for road, equipment, etc. Under the arrangement for operation, this Company has no income nor charges.

COMMERCIAL ROADS—ELECTRIC

NORTHWESTERN GAS & ELECTRIC COMPANY.

Organized September 3, 1903, under the laws of Washington.

Directors: J. W. Anderson, Portland, Ore.; M. W. O. Boyle, Pittston, Pa.; J. M. Rhodes, Jr., T. W. Synott, J. C. Stevens, Howard Butcher, S. D. Sinkler, Philadelphia, Pa.

Largest Stockholder: Northwestern Corporation, Portland, Ore., 6,254 shares.

Officers: Chairman of Board and General Superintendent, R. E. Allen, Walla Walla, Wn.; President, M. W. O. Boyle, Pittston, Pa.; Vice-President, J. W. Anderson, Portland, Ore.; Secretary, S. D. Sinkler; Treasurer, J. M. Rhodes, Philadelphia, Pa.; Attorney, C. M. Rader, Walla Walla, Wn.; Auditor, Thos. Mickelson; General Manager, A. Welch, Portland, Ore.; Traffic Manager, Geo. D. O'Connor, Walla Walla, Wn.

Road Operated (under lease): Walla Walla Valley Traction Co., Walla Walla, Wn., to Milton, Ore., 22 miles; leased for 25 years from July 2, 1906.

Capitalization: Capital stock—Total par value outstanding, common, \$650,000.00; preferred, \$162,500.00. Total, \$812,500.00.

Funded debt: Total par value outstanding, \$619,000.00. Interest: Accrued during year, \$37,200.00; paid during year, \$37,182.50.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$62,622.14.

INCOME ACCOUNT.

Gross earnings from operation	\$ 84,556.01
Operating expenses	58,894.51
Net earnings from operation	\$ 25,661.50
Miscellaneous income: Interest on deposits	114.43
Gross income less operating expenses	\$ 25,775.93
Deductions from income: Taxes	4,038.64
Miscellaneous	2,313.08
Interest	4,640.16
Pents of leased lines	18,448.61
Total deductions	\$ 29,440.49
Net loss (deficit for year)	\$ 3,664.56
Profit or loss adjustments during year, debits	2.20
Deficit at close of year	\$ 3,666.76

GROSS EARNINGS FROM OPERATION.

	Entire line	In Oregon
Car earnings—		
Passengers.....	\$ 71,923 14	\$ 22,082 71
Chartered cars.....	120 90	51 84
Freight.....	12,065 97	4,864 31
Total car earnings.....	\$ 84,180 01	\$ 26,498 86
Miscellaneous earnings—		
Advertising.....	426 00	
Total gross earnings from operation.....	\$ 84,566 01	\$ 26,498 86

OPERATING EXPENSES.

	Entire line	In Oregon
Maintenance—		
Way and structures.....	\$ 8,289 07	\$ 2,717 96
Equipment.....	8,779 41	2,962 02
Transportation—		
Operation of sub-stations.....	6,828 69	2,624 89
Operation of cars.....	25,417 44	6,771 25
General expenses.....	9,579 90	2,358 77
Total operating expenses.....	\$ 58,894 51	\$ 17,434 89
Ratio of operating expenses to gross earnings.....	69.65%	65.79%
Ratio of operating expenses and taxes to gross earnings.....	74.42%	70.67%

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.

Construction and equipment leased lines	\$ 56,855.58
Stocks owned	39,671.00
Cash and current assets	37,912.72
Deficit	3,666.76
Grand total	\$138,106.06

LIABILITIES.

Current liabilities	\$100,534.86
Taxes accrued and not yet due	3,886.29
Interest on funded debt accrued and not yet due.....	1,512.50
Miscellaneous interest accrued and not yet due	3,667.97
Miscellaneous	26,700.00
Reserves	1,804.44
Grand total	\$138,106.06

EMPLOYEES: Entire line—General officers, 4; general office clerks, 5.
Maintenance—Superintendents, 1; other employees, 21.
Transportation—Superintendents, 1; other employees, 25.
Total, 57. Aggregate salaries and wages paid, \$32,246.35.
In Oregon—Maintenance employees, 10; transportation employees, 2.
Total, 12. Aggregate salaries and wages paid, \$10,740.02.

MILEAGE, TRAFFIC, AND MISCELLANEOUS STATISTICS.

	Entire line	In Oregon
Passenger car mileage	274,500	78,785
Freight, mail, and express car mileage	36,989	14,415
Total car mileage	311,489	93,200
Passenger car hours	24,090	4,876
Freight, mail, and express car hours	3,650	1,564
Total car hours	27,740	6,440
Fare passengers carried	754,626	361,018
Average fare, revenue passengers	\$.09546	\$.06099
Car earnings per car mile	\$.27006	.28217
Miscellaneous earnings per car mile .....	.00186	
Gross earnings per car mile	\$.27144	\$.28217
Car earnings per car hour	\$ 3.0828	\$ 4.1147
Miscellaneous earnings per car hour .....	.0153	
Gross earnings per car hour	\$ 3.0481	\$ 4.1147
Operating expenses per car mile	\$.18907	\$.1870
Operating expenses and taxes per car mile .....	.20203	.20086
Operating expenses per car hour	2.1230	2.707
Operating expenses and taxes per car hour	2.2686	2.907
MILEAGE OF ROAD LEASED		
Length of road (single track), miles	20.65	5.51
Length of sidings and turnouts	1.35	.50
Total mileage	22.00	6.01

EQUIPMENT LEASED AND OPERATED: Closed passenger cars with electric equipment, 8; open passenger cars without electric equipment, 2; freight cars, without electric equipment, 5; express cars with electric equipment, 1. Total number of cars operated, 16.

ACCIDENTS TO PERSONS: Employees, injured, 1; other persons (not passengers), injured, 2. Total injured, 3.

OREGON ELECTRIC RAILWAY COMPANY.

Organized May 14, 1906, under the laws of Oregon.

Directors: George Barclay Moffat, William A. White, Charles M. Pratt, Alfred C. Bedford, Sidney Z. Mitchell, New York, N. Y.; Guy W. Talbot, Edward Cookingham, Portland, Ore.

Largest Stockholder: Willamette Construction Co., New York, N. Y., 24,993 shares.

Officers: President, George Barclay Moffat, New York, N. Y.; Vice-President and General Manager, Guy W. Talbot, Portland, Ore.; Secretary, Auditor and Traffic Manager, Geo. F. Nevins, Portland, Ore.; Treasurer, William Barlow, Jr., New York, N. Y.; General Counsel, R. Burnham Moffat, New York, N. Y.; Counsel, Carey & Kerr, Portland, Ore.; Superintendent, C. A. Coolidge, Portland, Ore.

Road Operated: The line of this Company extends from Portland, Ore., to Salem, Ore., 49.7 miles, which was opened for passenger traffic only on January 1, 1908. Freight traffic was not handled until after the period for which this report is made.

CAPITALIZATION.

Capital Stock: Consists of 25,000 shares common stock, total par value \$2,500,000.00, all of which is outstanding. No dividends were declared during the year. The Company has no funded debt, and the total capitalization per mile of line is \$50,301.80.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$9,093.39.

Cost of Construction and Equipment: Paid to construction company for road and equipment, \$2,500,000.00; additions during year for track and roadway construction, \$22,629.45. Total, \$2,522,629.45.

Cost of construction and equipment per mile of road owned, \$50,757.13.

INCOME ACCOUNT.

Gross earnings from operation	\$ 65,340.98
Operating expenses	48,805.77
Net earnings from operation	\$ 16,535.21
Miscellaneous taxes	3,000.00
Net income	\$ 13,535.21
Profit and loss adjustments, credits .....	.85
Surplus at close of year	\$ 13,536.06

EARNINGS FROM OPERATION.

Car earnings: Passenger	\$ 63,996.16
Chartered cars	50.00
Express	822.82
Other car earnings	300.04
Total car earnings	\$ 65,169.02
Miscellaneous earnings	171.96
Total earnings from operation	\$ 65,340.98

OPERATING EXPENSES.

Maintenance: Way and structures	\$ 12,207.88
Equipment	4,184.26
Transportation: Operation of power plant	6,259.69
Operation of cars	15,689.72
General	10,464.22
Total operating expenses	\$ 48,805.77

Ratio of operating expenses to gross earnings, 74.74 per cent.

Ratio of operating expenses and taxes to gross earnings, 79.33 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Construction and equipment	\$2,522,629.45
Cash and current assets	17,607.26
Grand total	\$2,540,236.71

LIABILITIES.	
Capital stock	\$2,500,000.00
Current liabilities	26,700.65
Surplus	13,536.06
Grand total	\$2,540,236.71

CONTRACTS AND AGREEMENTS: Contract entered into with Wells Fargo & Co. for handling of express matter on the line of this Company, on basis of 50 per cent of gross earnings to accrue to the Oregon Electric Railway Co.

EMPLOYEES: General administration—General officers, 6; general office clerks, 6. Maintenance—Superintendents, 1; other employees, 65. Transportation—Superintendents, 1; other employees, 34. Total, 113.

MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS: Passenger car mileage, 119,425; passenger car hours, 10,748; fare passengers carried, 115,318; average fare, revenue passengers, \$.5549; car earnings per car mile, \$.5456; miscellaneous earnings per car mile, \$.00144; gross earnings per car mile, \$.54704; car earnings per car hour, \$.606; miscellaneous earnings per car hour, \$.016; gross earnings per car hour, \$.6076; operating expenses per car mile, \$.4087; operating expenses and taxes per car mile, \$.4337; operating expenses per car hour, \$.454; operating expenses and taxes per car hour, \$.482.

DESCRIPTION OF ROAD AND EQUIPMENT: Road—Length of road (first main track), 49.7 miles; length of sidings and turnouts, .5 mile. Total, 50.2 miles.

Equipment: Closed passenger cars, with electric equipment, 8.

PORTLAND RAILWAY, LIGHT & POWER COMPANY.

Organized June 28, 1906, under the laws of Oregon. Consolidation of Portland Railway Company, The Oregon Water Power & Railway Company, and Portland General Electric Company.

Directors: J. C. Ainsworth, Franklin I. Fuller, Frederick V. Holman, Charles N. Huggins, Benage S. Josselyn, Wm. M. Ladd, Charles F. Swigert, Theodore B. Wilcox, Portland, Ore.; A. C. Bedford, Ogden Mills, Frederick Strauss, New York, N. Y.; Clarence M. Clark, Herbert L. Clark, Philadelphia, Pa.

Largest Stockholders: Clarence M. Clark, 7,319 shares; C. Howard Clark, 3,074 shares; E. W. Clark & Co., 11,963 shares; Herbert L. Clark, 3,656 shares; J. Milton Colton, 4,268 shares; Sabin W. Colton, Jr., Philadelphia, Pa., 7,498 shares; Theodore Greppo, 15,000 shares; D. O. Mills, 22,755 shares; Charles Pratt & Co., 4,288 shares; Louis Ranger, New York, N. Y., 5,050 shares.

Officers: Chairman of Board, Clarence M. Clark, Philadelphia, Pa.; President, Benage S. Josselyn, Portland, Ore.; Vice-Presidents, Franklin I. Fuller, Portland, Ore., and Herbert L. Clark, Philadelphia, Pa.; Assistant to President, F. F. Barbour, Portland, Ore.; Secretary, Geo. L. Eastabrook, Philadelphia, Pa.; Treasurer, Charles N. Huggins; Attorney, Frederick V. Holman; Auditor, R. W. Shepherd; Chief Engineer, A. H. Richmond; General Superintendent, Railways, C. J. Franklin; Division Superintendents, F. Cooper and F. D. Hunt; Consulting Engineer, Oscar Huber; Traffic Manager, F. D. Hunt; Purchasing Agent, C. O. Fitch; Land Agent, Geo. J. Kelly, Portland, Ore.

Road Operated: Line owned—Portland to Cazadero, 37.46 miles; Golf Junction to Canemah, 10.11 miles; Linneman Junction to Troutdale, 6.95 miles; city mileage, 145.90. Total, 200.42 miles.

CAPITALIZATION.

Capital Stock: Common, 100,000 shares, total par value, \$10,000,000.00; preferred, 50,000 shares, total par value, \$5,000,000.00, all of which is outstanding. Dividends, 5 per cent on preferred, \$250,000.00.

Funded Debt: Total par value outstanding, \$22,489,000.00; held by respondent in sinking or other funds, \$211,000.00; total par value not held by respondent, \$22,278,000.00; interest accrued and paid during the year, \$1,126,465.87.

NOTE: The above capital stock and funded debt covers the entire property, including light and power departments.

Railway Capitalization: Capital stock, \$15,000,000.00; funded debt, \$22,489,000.00; assigned to 225.82 miles of line; amount per mile of line, \$166,012.75.

Current Assets and Liabilities: Balance of current assets over current liabilities, \$631,061.19.

Construction and Equipment: Total cost to June 30, 1907, \$31,371,542.06; additions during the year, \$6,065,004.53; total cost to June 30, 1908, \$37,436,546.59; cost of construction and equipment per mile of road owned, \$1,657,804.71.

The above data covers entire property, including light and power departments.

INCOME ACCOUNT.

Gross earnings from operation	\$2,736,575.56
Operating expenses	1,552,064.23
Net earnings from operation	\$1,184,511.33
Miscellaneous income: Interest on deposits	243.44
Other miscellaneous income	525,799.46
Total	\$ 526,042.90
Gross income, less operating expenses	\$1,710,554.23
DEDUCTIONS FROM INCOME:	
Taxes—On personal and real property	\$ 81,166.56
Miscellaneous taxes	32,179.59
Total	\$ 113,346.15
Interest—On funded debt	\$ 865,813.66
On floating debt	27,289.11
Total	\$ 893,102.77
Other deductions	\$ 23,073.19
Total deductions	\$1,029,522.11
Net income	\$ 681,032.12
DEDUCTIONS FROM NET INCOME:	
Reserves and special charges	\$ 46,027.49
Dividends, 5 per cent on preferred stock	250,000.00
Total	\$ 296,027.49
Surplus for year	\$ 385,004.63
Surplus at beginning of year	594,056.18
Total surplus	\$ 979,060.81
Depreciation charges	332,008.33
Surplus at close of year	\$ 647,052.48

GROSS EARNINGS FROM OPERATION:

Car earnings—Passengers	\$2,553,004.59
Chartered cars	845.55
Freight	154,997.49
Mail	5,329.47
Express	6,350.63
Total car earnings	\$2,720,527.73
Miscellaneous earnings	16,047.83
Total gross earnings from operation	\$2,736,575.56

OPERATING EXPENSES.

Maintenance: Way and structures	\$ 168,436.14
Equipment	203,019.20
Transportation: Operation of power plant	89,838.47
Cars	797,423.24
Freight and express transportation	28,481.53
General expenses	264,865.65
Total operating expenses	\$1,552,064.23

Ratio of operating expenses to gross earnings, 56.72 per cent.

Ratio of operating expenses and taxes to gross earnings, 60.86 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.

Construction and equipment	\$37,436,546.59
Stocks owned	140,401.14
Funded debt owned	199,325.00
Cash and current assets	1,169,430.05
Discount on bonds	262,318.74
Incomplete construction	23,346.35
Suspense	35,414.19
Cash advances	975.00
Sinking and other special funds	36,120.83
Cash in hands of trustees	1,319.09
Grand total	\$39,305,196.98

LIABILITIES.

Capital stock: Preferred	\$ 5,000,000.00
Common	10,000,000.00
Funded debt	22,489,000.00
Current liabilities	538,368.86
Taxes accrued and not yet due	60,000.00
Interest on funded debt accrued and not yet due	401,661.60
Miscellaneous interest accrued and not yet due	22,579.65
Miscellaneous	104,370.59
Reserves	42,163.80
Surplus	647,052.48
Grand total	\$39,305,196.98

EMPLOYEES: General officers, 10; general office clerks, 84. Maintenance—Superintendents, 6; other employees, 963. Transportation—Superintendents, 5; other employees, 951. Total, 2,019.

Aggregate salaries and wages paid, \$1,360,030.92.

MILEAGE, TRAFFIC AND MISCELLANEOUS STATISTICS: Passenger car mileage, 10,532,283; freight, mail and express car mileage, 397,238. Total car mileage, 10,929,521.

Passenger car hours, 1,214,251. No record of freight car hours.

Fare passengers carried, 48,910,351; transfer passengers carried, 16,656,820. Total passengers carried, 65,567,171.

Average fare, revenue passengers, \$.0522; average fare, all passengers (including transfer passengers), \$.0389; car earnings per car

mile, \$.2489; miscellaneous earnings per car mile, \$.0015; gross earnings per car mile, \$.2504; car earnings per car hour (excluding freight car hours), \$.2405; miscellaneous earnings per car hour (excluding freight car hours), \$.0132; gross earnings per car hour (excluding freight car hours), \$.22537; operating expenses per car mile, \$.1420; operating expenses and taxes per car mile, \$.1524; operating expenses per car hour, \$.12782; operating expenses and taxes per car hour, \$.13716.

DESCRIPTION OF ROAD AND EQUIPMENT: Road owned—Length of road (first main track), 140.29 miles; second main track, 60.13 miles. Total, 200.42 miles. Length of sidings and turnouts, 25.40 miles. Total computed as single track, 225.82 miles.

CARS.

	With electric equip- ment	Without electric equip- ment	Total
Closed passenger cars	292	15	307
Open passenger cars	50	86	136
Combination closed and open passenger cars	8	8	11
Total passenger cars	345	109	454
Freight cars		154	154
Work cars	12	42	54
Snow plows	3		3
Sweepers	4		4
Miscellaneous	12		12
Freight locomotives	6		6
Freight locomotives, steam		8	8
Total cars of all classes	382	306	690

SUMMARY OF ACCIDENTS: Passengers, killed, 1; injured, 322. Total, 323. Employees, injured, 48. Others, killed, 3; injured, 100. Total, 103. Total killed, 4; total injured, 470.

WALLA WALLA VALLEY TRACTION COMPANY.

Organized May 31, 1905.

Directors: J. C. Stevens, Philadelphia, Pa.; J. W. Anderson, Portland, Ore.; R. E. Allen, A. K. Dice, B. C. Holt, C. M. Rader, J. B. Catron, Walla Walla, Wn.

Largest Stockholders: Northwestern Corporation, Portland, Ore.; Northwestern Gas & Electric Co., Walla Walla, Wn.; Rhodes, Sinkler & Butcher, Philadelphia, Pa.

Officers: Chairman of Board, R. E. Allen, Walla Walla, Wn.; President, J. C. Stevens, Philadelphia, Pa.; Vice-President, J. W. Anderson, Portland, Ore.; Secretary and Treasurer, J. M. Rhodes, Jr., Philadelphia, Pa.; Attorney, C. M. Rader, Walla Walla, Wn.

Road Assigned for Operation: The line of this Company, extending from Walla Walla, Wn., to Milton, Ore., 22 miles, was leased to the Northwestern Gas & Electric Company for 25 years from July 2, 1906.

Capitalization: Capital stock—Total par value outstanding, common, \$500,000.00; preferred, \$50,000.00; dividends declared during the year on preferred, \$3,000.00.

Funded debt—Total par value outstanding, \$363,000.00; interest accrued during the year, \$15,448.61; interest paid during the year, \$13,936.11.

Total capitalization per mile of line is \$41,500.00.

Construction and Equipment: Cost to June 30, 1908, \$389,671.00; cost of construction and equipment per mile of line owned, \$17,712.32.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Construction and equipment	\$ 389,671.00
Cash and current assets	30,000.00
Property rights and franchises	500,000.00
Subscription account	50,000.00
Treasury bonds	33,000.00
Treasury stock	199,400.00
Grand total	\$1,202,071.00
LIABILITIES.	
Capital stock, preferred	\$ 100,000.00
Capital stock, common	500,000.00
Funded debt	363,000.00
Lessees' transfer account	39,671.00
Donated stock	199,400.00
Grand total	\$1,202,071.00

MILEAGE: Length of road (single track), 20.65 miles; length of sidings and turnouts, 1.35 miles. Total, 22 miles.

EQUIPMENT: Closed passenger cars, with electric equipment, 8; open passenger cars without electric equipment, 2. Total passenger cars, 10.

Freight cars without electric equipment, 5; express cars with electric equipment, 1. Total number of cars, 16.

COMMERCIAL SWITCHING ROADS AND TERMINAL COMPANIES

THE NORTHERN PACIFIC TERMINAL COMPANY OF OREGON.

Organized August 28, 1882, under the laws of Oregon.

Directors: C. A. Dolph, R. Koehler, J. P. O'Brien, Jos. Simon, Tyler Woodward, Portland, Ore.; H. C. Nutt, Tacoma, Wn.; Howard Elliott, St. Paul, Minn.; W. S. Cornish, New York, N. Y.; W. V. S. Thorne, New York, N. Y.

Largest Stockholders: Central Trust Company of New York, by J. P. O'Brien, Proxy, Portland, Ore., 17,994.6 shares; Central Trust Company of New York, by H. C. Nutt, Proxy, Tacoma, Wn., 11,996.4 shares.

Officers: Chairman of Board, President and Attorney, C. A. Dolph, Portland, Ore.; Vice-President, W. V. S. Thorne, New York, N. Y.; Secretary, E. E. Mallory; Treasurer and Comptroller, E. L. Brown; Manager, E. Lyons; Ticket Agent, C. V. McKelvey, Portland, Ore.

Property Operated: Owned—Main line, 1.135 miles; spurs to industries, 1.53 miles; yard tracks and sidings, 16.01 miles; private sidings, 2.63 miles. Total, 21.305 miles.

Property operated under an agreement at a nominal rental and cost of maintenance: Side and yard tracks to warehouses and industries—Main line, .045 miles; yard tracks and sidings, 2.89 miles. Total, 2,935 miles.

Property operated under trackage rights, .805 miles.

Total mileage operated, 25.045 miles.

All of the above trackage is operated at cost for contributing tenant companies.

Road Acquired for Operation Through Lease or Other Agreement: From Southern Pacific Company, .82 miles; from The Oregon Railroad & Navigation Co., .59 miles; from Northern Pacific Railway Co., 1.52 miles.

This property is acquired for operation upon agreement to pay to each company an annual rental of one dollar, maintenance expenses and taxes.

CAPITALIZATION.

Capital Stock: This Company's capital stock consists of common stock, par value \$3,000,000.00, \$487,500.00 of which is held in the sinking fund of the respondent corporation, and the remainder is outstanding.

The capital stock is held in trust by the Central Trust Company of New York, to be delivered to lessee companies upon redemption of bonds by operation of the sinking fund, in proportion to amount contributed to said sinking fund by the lessee companies, respectively.

None of the capital stock has been sold. The purchase of realty, construction expenditures, equipment, etc., having been made from money realized from sale of bonds guaranteed by the lessee companies individually and severally, becoming when issued a blanket mortgage upon all of the property, real, personal, and mixed. Of the total bonds issued

to June 30, 1908, 16.25 per cent have been retired by the sinking fund, which is based by computing capital stock in sinking fund.

Funded Debt: The total par value of this Company's outstanding funded debt is \$3,573,000.00, \$41,000.00 of which was issued during the year, realizing \$43,050.00 in cash; \$693,000.00 in bonds is held in sinking or other funds.

Interest on the funded debt, accrued and paid during the year, amounts to \$215,190.00.

All of the funded debt is assigned to railway property.

Current Assets and Liabilities: Balance of current liabilities over current assets is \$24,210.99. Value of materials and supplies on hand, \$26,355.30.

Expenditures During the Year: For additions and betterments—Charged to capital: Road, \$16,871.30; equipment, \$26,993.68. Total, \$43,864.98.

Total cost per mile of line, \$781,470.46.

INCOME ACCOUNT.

OPERATING INCOME:	
Revenues	\$ 33,428.72
Expenses	262,629.98
Net operating deficit	\$229,201.26
Taxes accrued	43,607.93
Operating loss	\$272,809.19
OTHER INCOME:	
Joint facilities	\$441,427.91
Miscellaneous rents	80,000.00
Total other income	\$521,427.91
Gross corporate income	\$248,618.72
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Interest accrued on funded debt	\$215,190.00
Other deductions	33,428.72
Total	\$248,618.72

OPERATING REVENUES.

Revenue From Transportation: Switching, \$5,804.06.

Revenue From Operations Other Than Transportation: Station and train privileges, \$5859.84; storage, baggage, \$10,143.02; rents of buildings and other property, \$11,621.80. Total, \$27,624.66.

Total operating revenues, \$33,428.72.

Operations at Cost for Joint Benefit: Contributions by tenant companies: Apportioned to operating expenses—operating expenses including taxes:

The Oregon Railroad & Navigation Co.	\$ 99,114.61
Northern Pacific Railway Co.	95,542.35
Southern Pacific Company	100,160.02
Astoria & Columbia River Railroad Co.	11,420.93
Total	\$306,237.91

Apportioned to rents (income account):

Interest on property operated by The Oregon Railroad & Navigation Co. under agreement of sale.....	\$ 80,000.00
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Interest on Funded Debt:

The Oregon Railroad & Navigation Co.....	\$ 43,063.33
Northern Pacific Railway Co.	47,063.33
Southern Pacific Company	45,063.34

Total	\$215,190.00
Total contributions	\$521,427.91

OPERATING EXPENSES.

Maintenance: Way and structures	\$ 38,902.75
Equipment	12,413.41
Transportation expenses	203,148.84
General expenses	8,164.98
Total operating expenses	\$262,629.98

Ratio of operating expenses to operating revenues, 785.64 per cent.

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.	
Cost of road	\$3,945,344.14
Cost of equipment	129,116.08
General expenditures	207,997.97
Capital stock	3,000,000.00
Cash and current assets	218,333.06
Materials and supplies	26,355.30
Grand total	\$7,527,146.55

LIABILITIES.	
Capital stock	\$3,000,000.00
Funded debt	3,523,207.33
Current liabilities	242,544.05
Sinking fund	761,095.17
Premium on bonds sold, to be apportioned to property	300.00
Grand total	\$7,527,146.55

NOTE: Current liabilities include sinking fund, \$49,792.67 to redeem bonds. This amount plus amount shown as funded debt, equals funded debt outstanding, as shown in preceding pages.

EMPLOYEES AND SALARIES.

Class	Num-ber	Total yearly compensa-tion	Average daily compensa-tion
General officers	6	\$ 3,850 00	\$ 2 29
Other officers	2	5,850 00	7 31
General office clerks	2	2,529 20	2 69
Station agents	2	8,120 00	4 26
Other station men	76	73,524 33	2 38
Enginemen	9	18,612 99	3 75
Firemen	9	8,168 16	2 25
Machinists	9	12,677 46	3 68
Carpenters	2	1,779 47	2 97
Other shopmen	69	67,860 91	2 42
Section foremen	2	2,292 00	2 14
Other trackmen	31	19,778 55	1 80
Switch tenders, crossing tenders, and watchmen	36	43,218 76	3 14
Telegraph operators and dispatchers	4	4,069 02	2 64
All other employees and laborers	80	59,013 14	2 01
Total (including general officers)	339	\$ 320,173 99	\$ 2 45
Total (excluding general officers)	333	\$ 316,323 99	\$ 2 44

NOTE: The above table includes employees engaged in coach cleaning and light repairing of passenger and freight cars, as well as caring for locomotives of the tenant companies. The salaries of such employees do not enter into operating expenses of the respondent corporation, but are charged direct to the tenant companies.

TRAFFIC AND CAR STATISTICS: Switching traffic—Freight: Number of cars handled earning revenue—Loaded, 2,147; at cost for tenant companies, 127,328. Not earning revenue—Empty, 2,147. Total, 131,622.

Passenger—Number of cars handled at cost for tenant companies, 117,810.

Total number of cars handled, 249,432.

REVENUE AND EXPENSE STATISTICS: Switching traffic and terminal operations—Revenue from revenue cars, \$5,804.06; other revenue, \$262,629.98. Total, \$268,434.04. Average revenue per revenue car, \$2.703; amount received from tenant companies, \$203,148.84; average amount received per car from tenant companies, \$.829; operating expenses, \$262,629.98; average expense per car handled, \$1.053.

MILEAGE: Mileage of road operated, line owned, main line—Single track, 1.13; yard tracks and sidings, 18.64. Total, 19.77.

Line owned—Branches and spurs, single track, 1.53.

Line operated under lease—Single track, .045; yard tracks and sidings, 2.67. Total, 2.715.

Line operated under trackage rights—Single track, .805.

Total mileage operated—Single track, 3.51; yard tracks and sidings, 21.31. Total, 24.84.

New line constructed during year—Yard track and sidings, 1.11.

Mileage of line owned—Main line, 3.95; branches and spurs, 1.53. Total, 5.48.

All of the above tracks are laid with steel rails.

RENEWALS OF RAILS AND TIES: 12.75 tons of steel rails were laid during the year, weight 72 pounds per yard; average price per ton at distributing point, \$42.00.

Fir ties laid during the year, 7,062; average price at distributing point, 22 cents each.

ACCIDENTS TO PERSONS: Railway employees killed, 1; injured, 1. Other persons injured, 2. Total killed, 1; injured, 3.

TAXES AND ASSESSMENTS: Paid on the value of real and personal property, \$43,407.93; on stocks, bonds, loans, etc., \$200.00. Total, \$43,607.93.

INDUSTRIAL ROADS—STEAM

BRIDAL VEIL LUMBERING COMPANY.

Organized July 4, 1889, under the laws of Oregon. Originally organized as the Bridal Veil Falls Lumbering Company, under the laws of Oregon.

Directors: W. W. Edwards, Leipsic, Ohio; I. N. Bushong, Gladstone, Mich.; J. T. Peters, The Dalles, Ore.; C. G. Briggs, Portland, Ore.; E. B. Hazen, Bridal Veil, Ore.

Largest Stockholders: W. W. Edwards, 1,488 shares; I. N. Bushong, 1,375 shares; J. T. Peters, 1,032 shares.

Officers: President, J. T. Peters, The Dalles, Ore.; Vice-President and Assistant General Manager, C. G. Briggs, Portland, Ore.; Secretary, H. H. Briggs, Bridal Veil, Ore.; Treasurer and General Manager, E. B. Hazen, Bridal Veil, Ore.

Line Owned and Operated: The line of this Company consists of 4.5 miles main line and 1.50 miles spurs. The report for the previous year shows 11 miles of tracks, about 6 miles of which was abandoned during the year 1908.

Remarks: This Company's railroad operations are almost exclusively in connection with its lumbering business, and no separate accounts are kept for the railroad operations. Detail of report with reference to operations is therefore omitted.

THE GOBLE, NEHALEM & PACIFIC RAILWAY COMPANY.

Organized March 8, 1902, under the laws of Oregon.

Operated by Columbia Timber Company. Road is not operated as a common carrier, as no business is offered.

Directors: O. M. Clark, W. W. Clark, and C. G. Wilson, all of Linnton, Ore.

Officers: President and General Manager, O. M. Clark; Vice-President, C. G. Wilson; Secretary and Treasurer, W. W. Clark, Linnton, Ore.; Attorney, J. F. Boothe, Portland, Ore.

Road Leased or Otherwise Assigned for Operation: Standard gauge logging road, 8.15 miles in length, extending westerly from a point one mile south of Goble, Ore., leased to the Columbia Timber Company.

Capital Stock: The capital stock of this Company consists of 500 shares common stock, total par value \$50,000.00, all of which was issued for cash and is outstanding. Total capitalization per mile of line, \$6,123.00.

Expenditures During the Year: For road purchased, \$2,000.00. Total cost per mile of line, \$7,707.79.

Income Account: The only income during the year was \$1,500.00 from lease of road.

Profit and Loss: The Company has a credit balance of \$13,817.78.

General Balance Sheet—June 30, 1908: Assets—Cost of road, \$45,039.93; cost of equipment, \$17,778.85. Grand total, \$63,817.78.

Liabilities—Capital stock, \$50,000.00; profit and loss, \$13,817.78. Grand total, \$63,817.78.

Changes During the Year: One mile of track added to west end of line.

Description of Equipment: Locomotives, 2; flat cars, 20.

NORTHWEST LOG & LUMBER COMPANY.

Organized in 1906, under the laws of Oregon.

Directors: A. C. Mowrey, J. M. Nickum, and C. P. Hogue, all of Portland, Ore.

Largest Stockholders: A. C. Mowrey, 40 shares; J. M. Nickum, 10 shares; C. P. Hogue, 10 shares.

Officers: Chairman of Board and President, A. C. Mowrey; Vice-President, J. M. Nickum; Secretary, C. P. Hogue; Attorney, H. W. Hogue, Portland, Ore.

Line Operated: This line extends from Deep Creek Junction, Ore., to the Company's logging camp, 3.50 miles.

The roadbed and ties, and one mile of rails are owned by the East Side Mill & Lumber Company, and 2.50 miles of rails are owned by the Portland Railway, Light & Power Company.

Capital Stock: The Company is authorized to issue common stock to the amount of \$10,000.00. The records of the Company show stock to the amount of \$6,000.00 as being issued, but no stock certificates have actually been issued.

Remarks: This Company's operations are almost exclusively in connection with its logging business. The accounts are not so kept as to separate the logging from the railroad operations, and the operating returns are so incomplete that the Commission does not feel warranted in incorporating in this report the data supplied, except such as is shown in the foregoing summary.

PORTLAND & SOUTHWESTERN RAILROAD COMPANY.

Organized December 25, 1905, under the laws of Oregon.

Directors: S. Chapman, F. S. Chapman, and John Pearson, Portland, Oregon.

Largest Stockholders: S. Chapman, 111 shares; F. S. Chapman, 55 shares; Henry Tunish, 166 shares.

Officers: President and General Manager, S. Chapman; Vice-President, John Pearson; Secretary and Assistant General Manager, Fred S. Chapman; Attorneys, Platt & Platt, Portland, Ore.; Chief Engineer, C. M. Stump; General Superintendent, Porter S. King, Scappoose, Ore.

Road Operated: The line of this Company is operated primarily in the interests of the Chapman Timber Company, consists of 9.89 miles main line and .54 mile yard tracks and sidings, located in Columbia County, Oregon.

Capital Stock: This Company is authorized to issue 1,000 shares of common stock, total par value \$100,000.00. Subscriptions have been received for the full amount of this stock, but the certificates have not been issued. The capitalization per mile of line is \$9,588.00.

Current Assets and Liabilities: The balance of current liabilities over current assets is \$228,203.88.

Expenditures During the Year: For new lines and extensions—Charged to capital: Road, \$19,929.74.

For additions and betterments—Charged to capital: Road, \$17,421.41; equipment, \$11,210.78. Total, \$28,632.19.

Total cost to June 30, 1908, \$258,000.00. Total cost per mile of line, \$24,818.79.

INCOME ACCOUNT.

Operating revenues	\$36,915.60
Operating expenses	16,378.88
Net operating revenue	\$20,536.72
Taxes accrued	447.43
Operating income	\$20,089.29
Miscellaneous income	360.00
Gross corporate income	\$20,449.29
Interest	10,815.98
Balance for year carried to credit of profit and loss.....	\$ 9,632.31

PROFIT AND LOSS ACCOUNT.

<i>Debit:</i> Balance credit, June 30, 1908	\$16,714.97
<i>Credit:</i> Balance, June 30, 1907	7,081.66
Balance for year brought forward from income account	9,633.31
Total	\$16,714.97

Operating Revenues: Freight revenue, \$36,796.95; passenger revenue, \$118.65. Total operating revenues, \$36,915.60.

Operating Expenses: Maintenance of way and structures, \$4,223.64; transportation expenses, \$11,537.17; general expenses, \$1,618.07. Total, \$16,378.88.

Changes During Year: 2.22 miles of new line added.

EMPLOYEES AND SALARIES: Total number of employees, including general officers, 16; average daily compensation, including general officers, \$2.61; general officers, \$1.40; excluding general officers, \$2.88. Total amount paid in wages and salaries, \$13,211.04.

DESCRIPTION OF EQUIPMENT: Locomotives, 1; freight cars, 2; logging trucks, 40 (sets); Company cars, 5.

SHERIDAN & WILLAMINA RAILROAD COMPANY.

Organized May 4, 1907, under the laws of Oregon.

Directors: Jesse Edwards, Newberg, Ore.; A. J. Bingham, O. K. Edwards, G. H. Rogers, Portland, Ore.; Andrew Kershaw, Willamina, Oregon.

Largest Stockholders: O. K. Edwards, Jesse Edwards, and Dr. Andrew Kershaw, each 50 shares.

Officers: President, Jesse Edwards, Newberg, Ore.; Vice-President, Andrew Kershaw, Willamina, Ore.; Secretary, G. H. Rogers; Treasurer and General Manager, O. K. Edwards, Portland, Ore.

Road Owned and Operated: Sheridan, Ore., to Willamina, Ore., 5.5 miles.

CAPITALIZATION.

Capital Stock: Common stock, total par value outstanding, \$20,000.00, all of which was issued during the year for cash.

Funded Debt: Total par value outstanding, \$36,357.00.

Total Capitalization, \$56,357.00.

Current Assets and Liabilities: Balance of current liabilities over current assets, \$5,382.42.

Expenditures: Charged to capital—For road, \$60,652.98; for equipment, \$6,270.00; general, \$601.07. Total, \$67,524.05. Cost per mile of road, \$12,277.29.

Income Account: Operating revenues, \$1,565.47; operating expenses, \$2,300.00; balance for year carried to debit of profit and loss, \$734.53.

Profit and Loss Account: Balance debit, June 30, 1908, carried to balance sheet, \$734.53.

Operating Revenues: Freight, passenger and express (not separated), \$1,565.47.

Operating Expenses: Total (accounts not separated), \$2,300.00.

General Balance Sheet—June 30, 1908: Assets—Cost of road (including profit and loss, \$734.53), \$60,652.98; cost of equipment, \$6,270.00; general expenditures, \$601.07; cash and current assets, \$151.22. Grand total, \$67,675.27.

Liabilities—Capital stock, \$20,000.00; funded debt, \$36,357.26; current liabilities, \$5,533.64; miscellaneous obligations, \$5,784.37. Grand total, \$67,675.27.

EMPLOYEES AND SALARIES.

Class	Num-ber	Total yearly compensa-tion	Average daily compensa-tion
General officers.....	2	\$ 787 50	\$ 1 50
Enginemen.....	1	475 40	3 00
Firemen.....	1	186 77	1 60
Conductors.....	1	501 88	3 18
Other trainmen.....	1	152 90	1 60
Section foremen.....	1	511 75	2 40
All other employees and laborers.....	13	6,430 70	1 98

Equipment (leased): Locomotives, 1; passenger cars, 1; freight, 2.

SUNSET LOGGING COMPANY.

Organized December 31, 1903, under the laws of Oregon.

Directors: A. S. Benson, Clatskanie, Ore., E. E. Coover, G. W. Stapleton, Portland, Ore.

Officers: President, Treasurer, and General Manager, A. S. Benson, Clatskanie, Ore.; Vice-President, G. W. Stapleton, Portland, Ore.; Secretary, E. E. Coover, Portland, Ore.; Attorneys, Coover & Stapleton, Portland, Ore.; Chief Engineers, Hegardt & Brown, Portland, Ore.

Road Operated: Leased line extending from Clatskanie Station to Sunset Switch, 5 miles.

This Company leases the line of the Clatskanie & Nehalem Railroad Company, under agreement dated December 31, 1903, for term of three years. Lease provides that term may be continued by mutual consent, and the road is now being operated by the sunset Logging Company under such a continuance. Rental paid amounts to 8 per cent per annum on the actual cost of the road, payable quarterly, plus cost of all repairs and improvements, except new main line.

Capital Stock: The capital stock of the Company consists of ten shares common stock, total par value \$1,000.00, all of which was issued for cash.

Miscellaneous: The principal function of this line is the handling of logs for the lumbering branch of the respondent corporation, and its accounts are not kept in detail, as are those of the larger roads. The total revenue for the year was \$4,777.00, and the operating expenses were \$7,800.00, resulting in an operating deficit of \$3,023.00. The revenues are divided as follows: Freight, \$1,677.00; switching, \$3,100.00.

The Company employs one station agent, one engineman, and two brakemen; average daily compensation, \$2.80. Total paid in salaries, \$3,225.60.

Taxes paid during the year, \$307.50.

EXPRESS LINES

NORTHERN EXPRESS COMPANY.

Organized June 4, 1906, under the laws of New Jersey.

Directors: Howard Elliott, J. M. Hannaford, C. W. Bunn, St. Paul, Minn.; J. N. Hill, Geo. H. Earl, New York, N. Y.

Largest Stockholder: Northern Pacific Express Co., St. Paul, Minn., 49,900 shares.

Officers: President, J. M. Hannaford, St. Paul, Minn.; Vice-President, J. N. Hill, New York, N. Y.; Secretary, R. H. Relf; Treasurer, C. A. Clark; Comptroller, H. A. Gray; Auditor, E. K. Punnett; General Superintendent, C. B. Cooper; Superintendent Eastern Division, W. S. Hay, St. Paul, Minn.; Superintendent Western Division, M. G. Hall, Portland, Ore.

Mileage Covered: This Company covers a total of 6,537.53 miles, 165 miles of which are within the State of Oregon. The lines in Oregon are operated over the railway lines of the Northern Pacific Railway Company and the Astoria & Columbia River Railroad Co. In addition to the rail mileage operated within the State of Oregon, the Company operates a route between Astoria and Tillamook, Ore., on the steamers of the Pacific Navigation Co.

Capital Stock: Consists of 50,000 shares of common stock, total par value \$5,000,000.00, all of which is outstanding. An 8 per cent dividend amounting to \$400,000.00 was declared during the year.

Current Assets and Liabilities: Balance of current assets over current liabilities is \$204,229.53.

TOTAL COST OF REAL PROPERTY AND EQUIPMENT—
CHARGED TO CAPITAL.

	Expenditures during year	Total cost to June 30, 1908
Entire line—		
Horses.....	\$ 4,706 10	\$ 42,889 08
Vehicles.....	5,888 65	40,800 75
Other equipment.....	11,819 00	94,656 56
Totals.....	\$ 21,913 75	\$ 177,846 34
In Oregon—		
Horses.....	\$ 46 00	\$ 2,778 00
Vehicles.....	* 264 00	2,401 00
Other equipment.....	1,978 35	8,750 02
Totals.....	\$ 1,755 35	\$ 8,929 02

* Credit.

Income Account: Gross receipts from operation, \$2,809,415.40; express privileges, dr., \$1,369,639.48; operating revenues, \$1,439,775.92; operating expenses and taxes, \$813,819.98; net operating revenue, \$625,955.94.

Other income: Dividends declared on stocks owned or controlled, \$5,250.00; interest accrued on funded debt owned or controlled, \$2,500.00; interest on other securities, loans and accounts, \$31,229.85; miscellaneous income, \$923.68; total other income, \$39,903.53.

Net corporate income, \$665,859.47.

Disposition of corporate income: Dividends, 8 per cent on common stock, \$400,000.00; extinguishment of contract, \$100,000.00. Total, \$500,000.00.

Balance for year carried forward to credit of profit and loss, \$165,859.47.

Profit and Loss Account: Debit—Balance credit, June 30, 1908, carried to balance sheet, \$277,156.02.

Credit—Balance June 30, 1907, \$111,296.55; balance for year brought forward from income account, \$165,859.47. Total, \$277,156.02.

Operating Revenues: Whole line—Express revenue, \$2,777,560.02; custom house brokerage fees, \$151.85; money orders, domestic, \$17,500.21; money orders, foreign, \$748.61; "C. O. D." checks, \$13,454.71. Total, \$2,809,415.40. Express privileges, dr., \$1,369,639.48; operating revenues, \$1,439,775.92.

Oregon intrastate: Express revenue, \$21,076.63; money orders, domestic and foreign, \$577.75; "C. O. D." checks, \$525.56. Total, \$22,179.94.

Operating Expenses: Whole line—General salaries, \$172,833.08; general expenses, \$19,754.72; local office salaries, \$271,375.89; local office expenses, \$13,051.23; rents, \$46,747.18; stable expenses, \$77,223.72; loss and damage, \$24,798.56; stationery and printing, \$20,704.89; insurance, \$2,725.64; other expenses, \$146,576.19. Total operating expenses, \$795,791.10.

Taxes, \$18,028.88; total operating expenses and taxes, \$813,819.98.

Stocks and Bonds Owned: This Company owns stock of the Northern Pacific Railway Co., par value \$25,000.00, valued at \$33,330.15, on which it received dividends during the year amounting to \$1,750.00. The Company also received \$3,500.00 in dividends on additional stock of the Northern Pacific Railway Co. which it owned and sold during the year. Subscriptions have been placed for \$11,250.00 in new stock of the Northern Pacific Railway Co.

Bonds owned consist of Portland city water bonds, par value \$50,000.00, valued at \$50,500.00, and upon which the Company received interest during the year amounting to \$2,500.00.

General Balance Sheet—June 30, 1908: Assets—Expenditures for equipment, \$177,846.34; stocks owned, \$33,330.15; stock subscriptions, \$11,250.00; funded debt owned \$50,500.00; cash and current assets, \$723,717.84; contract with Northern Pacific Express Co., \$4,800,000.00. Grand total, \$5,796,644.33.

Liabilities—Capital stock, \$5,000,000.00; current liabilities, \$519,488.31; profit and loss, \$277,156.02. Grand total, \$5,796,644.33.

Extensions of Service During the Year: Astoria & Columbia River Railroad Co., began operating October 1, 1907; Pacific Navigation Co., began operating October 1, 1907; Big Forks and International Falls Railway, began operating December 2, 1907; Spokane, Portland & Seattle Railway, began operating March 17, 1908.

Withdrawals of Service During the Year: Discontinued March 18, 1908—Columbia River & Northern Railway, and Dalles, Portland & Astoria Navigation Co.

Contracts: Entered into during year with rail lines shown under "Extensions of service during the year" are on the basis of 50 per cent of gross earnings.

Equipment Owned—Whole Line: Car safes, 75, value, \$15,359.00; double wagons, 69, value, \$19,921.50; four-wheel trucks, 577, value, \$15,883.18; horses, 235, value, \$42,889.03; messengers' safes, 237, value, \$4,411.14; messengers' packing trunks, 357, value, \$4,200.00; office furniture and fixtures, value, \$9,575.73; office safes, 271, value, \$30,268.50; single wagons, 105, value, \$20,379.25; sleighs, 46, value, \$1,396.00; stable equipment (including harness), value, \$3,941.51; all other equipment, value, \$9,621.50. Total value, \$177,846.34.

Financial Paper Issued: Money orders sold, 228,240, amount, \$3,106,503.73; "C. O. D." checks issued, 53,312, amount, \$550,677.27. Total number, 281,552; amount, \$3,657,181.00.

Number of express offices on June 30, 1908, 590. Number of offices at which money orders were sold, June 30, 1908, 572.

Taxes and Assessments: In Oregon—On the value of real and personal property, \$52.35; on gross or net earnings, revenue or dividends, \$314.58; on traffic or some physical quality of property operated, or on privilege, \$330.00. Total, \$696.93.

In other States—On the value of real and personal property, \$3,472.79; on the value of stocks or bonds, or on valuation based on earnings, dividends, or other results of operation, \$118.26; on stocks, bonds, loans, etc., \$8,000.00; on gross or net earnings, revenue, or dividends, \$5,516.89; on traffic or some physical quality of property operated or on privilege, \$215.50; on property owned, not used in operation, and miscellaneous, \$8.51. Total, \$17,331.95.

THE PACIFIC EXPRESS COMPANY.

Organized October 1, 1879, under the laws of Nebraska.

Directors: James Eggleston, S. C. Clarke, S. B. Schuyler, E. B. Pryor, St. Louis, Mo.; F. A. Delano, J. Kruttschnitt, Chicago, Ill.; Erastus Young, Omaha, Neb.

Largest Stockholders: R. S. Lovett, New York, N. Y., 23,965 shares; Geo. Gould, Trustee, 23,965 shares; Wabash Railroad Co., 11,998 shares. Stock standing in the name of Geo. Gould, Trustee, is held for the benefit of the Missouri Pacific Railway Co.

Officers: President, James Eggleston; Vice-President, E. B. Pryor; Secretary and Treasurer, W. R. Carter; Attorney, J. L. Minnis; Auditor, J. A. Brewster; General Superintendent, F. C. Gentsch; Assistant General Superintendent, John T. Daniel; Superintendent of Tariffs, M. C. Thaxton.

Official address of all officers is St. Louis, Mo.

Mileage Operated: This Company operates over lines aggregating 22,514 miles, including the following routes in Oregon:

Central Railway of Oregon, Union Junction to Cove, 11 miles.

Great Southern Railroad Co., The Dalles to Dufur, 30 miles.

The Oregon Railroad & Navigation Co., main and branch lines in Oregon, 637 miles.

Oregon Short Line Railroad Co., Ontario to Vale, 14 miles, and State line to Huntington, 15 miles.

Total mileage operated in Oregon, 707 miles, exclusive of route on steamboat of The Oregon Railroad & Navigation Co. on the Columbia River from Portland to Astoria, Ore., 100 miles.

Capital Stock: Common stock, total par value outstanding, \$6,000,000.00, all of which was issued for franchises. Dividends declared during the year, 6 per cent, \$360,000.00.

Current Assets and Liabilities: Balance of current assets over current liabilities, \$1,880,287.27.

Expenditures During the Year: Included in operating expenses—Personal property, \$47,907.92.

Income Account: Gross receipts from operation, \$7,303,855.41; transportation account, \$3,504,593.88; operating revenues, \$3,799,261.53; operating expenses and taxes, \$2,839,180.50; net operating revenue, \$960,081.03. Other income—Miscellaneous, \$112,676.60. Gross corporate income, \$1,072,757.63. (Net corporate income, same.)

Disposition of corporate income—Dividends declared: On common stock, 6 per cent, \$360,000.00. Balance for year carried forward to credit of profit and loss, \$712,757.63.

Profit and Loss Account: Debit—Balance credit, June 30, 1908, carried to balance sheet, \$2,242,437.48.

Credit: Balance June 30, 1907, \$1,529,679.85; balance for year brought forward from income account, \$712,757.63. Total, \$2,242,437.48.

Operating Revenues: Revenue from transportation—Express revenue, whole line, \$7,303,855.41; Oregon intrastate, \$115,392.88.

Revenue from operations other than transportation: Money orders, domestic, \$32,916.57; miscellaneous revenue, \$79,760.03.

Gross receipts from operation, \$7,416,532.01; transportation, \$3,504,593.88; operating revenues, \$3,911,938.13.

Operating Expenses: Entire line—General salaries, \$656,024.72; general expenses, \$91,538.83; local office salaries, \$1,432,854.95; local office expenses, \$64,006.31; rents, \$114,611.06; stable expenses, \$233,395.87; loss and damage, \$75,944.97; personal property charged to expenses, \$47,907.92; stationery and printing, \$53,806.90; insurance, \$707.62; other expenses, 10,907.93. Total operating expenses, \$2,781,707.08. Taxes, \$57,473.42. Total operating expenses and taxes, \$2,839,180.50.

Amounts Paid Other Carriers for Express Privileges (Wholly or partly within Oregon): Central Railway of Oregon, \$621.67; Great Southern Railroad Co., \$216.72; Oregon Short Line Railroad Co., \$295,884.86; The Oregon Railroad & Navigation Co., \$238,920.24.

General Balance Sheet—June 30, 1908: Assets—Permanent investments, \$307,568.96; cash and current assets, \$2,022,827.20; other assets, \$6,054,581.25. Grand total, \$8,384,977.41.

Liabilities—Capital stock, \$6,000,000.00; current liabilities, \$142,539.93; profit and loss, \$2,242,437.48. Grand total, \$8,384,977.41.

Equipment Owned: Cars, 21, value, \$32,532.38; car safes, 143, value, \$12,930.00; double wagons, 162, value, \$33,913.00; four-wheel trucks, 1,840, value, \$22,368.90; horses and other draft animals, 685, value, \$75,843.25; messengers' safes, 801, value, \$8,247.50; messengers' packing trunks, 608, value, \$1,647.37; office furniture and fixtures, value, \$35,519.41; office safes, 942, value, \$61,882.54; single wagons, 417, value, \$54,762.50; sleighs, 14, value, \$369.00; stable equipment (including harness), value, \$10,719.80; all other equipment, \$14,387.12. Total value, \$365,122.77.

Financial Paper Issued: Money orders sold, 634,172, amount, \$6,093,758.93; "C. O. D." checks issued, 360,936, amount, \$3,583,444.84. Total, 995,108, amount, \$9,677,203.77.

Number of express offices on June 30, 1908, 2,435.

Number of offices at which money orders were sold, on June 30, 1908, 2,323.

Taxes and Assessments: Paid in Oregon—On the value of real and personal property, \$52.80; on gross or net earnings, revenue or dividends, \$3,427.35; on traffic or some physical quality of property operated or on privilege, \$300.00. Total, \$3,780.15.

Paid in other States—On the value of real and personal property, \$6,962.89; on the value of stocks or bonds, or on valuation based on earnings, dividends, or other results of operation, \$17,017.81; on gross or net earnings, revenue or dividends, \$27,952.98; on traffic or some physical quality of property operated, or on privilege, \$1,759.59. Total, \$53,693.27.

Total taxes and assessments, \$57,473.42.

WELLS FARGO & COMPANY (EXPRESS).

Organized February 5, 1866, under the laws of the Territory of Colorado.

Directors: Dudley Evans, F. D. Underwood, E. H. Harriman, J. J. McCook, S. R. Knott, W. V. S. Thorne, W. D. Cornish, New York, N. Y.; H. E. Huntington, Geo. E. Gray, W. F. Herrin, San Francisco, Cal.; J. Kruttschnitt, Chicago, Ill.

Largest Stockholders: Southern Pacific Co., New York, N. Y., 15,270 shares; S. Haymann, New York, N. Y., 4,186 shares; Reginald A. Saunders, New York, N. Y., 2,000 shares; Jas. J. Sullivan, New York, N. Y., 2,000 shares; G. W. Bauenizer, New York, N. Y., 1,993 shares; E. S. Steinam, New York, N. Y., 1,862 shares; Willy G. Heuser, New York, N. Y., 1,719 shares; E. H. Harriman, New York, N. Y., 1,524 shares; E. Lagenbache, New York, N. Y., 1,479 shares; S. Seigman, New York, N. Y., 1,120 shares.

Officers: Chairman of the Board, E. H. Harriman, New York, N. Y.; President, Dudley Evans, New York, N. Y.; Secretary and Treasurer, A. W. Zimmerman, New York, N. Y.; Attorney, C. W. Stockton, New York, N. Y.; General Auditor, Richard Burr, New York, N. Y.; General Manager, Pacific Department, A. Christeson, San Francisco, Cal.; Traffic Manager, J. D. Ludlow, New York, N. Y.

Mileage Operated: Steam roads, 42,124.36 miles; electric lines, 1,180.11 miles; steamboat lines, 278.87 miles; stage lines, 932.12 miles; ocean steamer routes, 14,449 miles; steam roads (Mexico), 6,451.68 miles; steamboat lines (Mexico), 57.78 miles. Total mileage operated, 65,473.92 miles.

The foregoing includes the following lines operated in Oregon: Steam roads—Coos Bay, Roseburg & Eastern R. R. & Navigation Co., Marshfield to Myrtle Point, 28 miles; Corvallis & Eastern R. R. Co., Yaquina to Gates, 121.7 miles; Independence & Monmouth Ry. Co., Independence to Monmouth, 2.50 miles; Rogue River Valley Ry. Co., Medford to Jacksonville, 6 miles; Southern Pacific Co., as follows:

	Miles
Portland to California State line	367.41
Mohawk to Wendling	16.00
Springfield to Springfield Junction	1.30
Albany Junction to Lebanon	11.30
Woodburn to Mohawk Junction	89.00
Portland to Corvallis	96.50
Portland to St. Joseph	36.70
Sheridan Junction to Sheridan	7.00
Whiteson to Airile	36.10
Total (Southern Pacific Co.)	661.31
Total, steam roads, Oregon	819.51

Electric lines: Forest Grove Transportation Co., Forest Grove Station to Forest Grove, 1.50 miles; Oregon Electric Railway Co., Portland to Salem, 49.60 miles; Garden Home to Hillsboro, 13 miles; Portland Railway, Light & Power Co., Portland to St. Johns, 6 miles. Total electric lines, Oregon, 68.10 miles.

Steamboat lines: Coquille to Bandon, 25 miles; Yaquina to Newport, 4 miles; Marshfield to North Bend, 4 miles. Total steamboat lines, Oregon, 33 miles.

Stage lines: West Scio to Scio, 2 miles; Turner to Stayton, 10 miles; Calor to Teters Landing, 7 miles; California State line to Lake View, 5 miles. Total stage lines, Oregon, 34 miles.

Capital Stock: Total par value outstanding, \$8,000,000.00. Dividends declared during the year, \$800,000.00.

Current Assets and Liabilities: Balance of current assets over current liabilities, \$476,273.51.

COST OF REAL PROPERTY AND EQUIPMENT.

	Entire line	In Oregon
Real estate used in operation	\$ 380,249 98	\$ 3,500 00
Buildings and fixtures used in operation	874,866 56	24,900 04
Equipment—		
Horses		9,305 00
Vehicles		9,270 00
Other equipment		13,090 48
Total equipment	1,180,716 62	31,665 48
Total cost to June 30, 1908	\$ 2,385,823 16	\$ 60,065 52

This Company owns an office building in Portland, Ore., valued at \$756,420.28, not included in the above statement.

All equipment purchased during the year was charged in a general account to operating expenses.

INCOME ACCOUNT.

Gross receipts from operation	\$24,490,699.06
Express privileges	11,064,785.78
Operating revenues	\$13,425,913.28
Operating expenses and taxes	10,310,887.62
Net operating revenue	\$ 3,115,025.66
OTHER INCOME:	
Dividends declared on stocks owned or controlled	\$ 175,000.00
Interest accrued on funded debt owned or controlled	88,083.33
Interest on other securities, loans, and accounts	795,018.92
Revenue real estate investments	80,789.34
Total other income	\$ 1,138,891.59
Gross corporate income	\$ 4,253,917.25
DEDUCTIONS FROM GROSS CORPORATE INCOME:	
Interest	\$ 73,301.51
Net corporate income	\$ 4,180,615.74
Disposition of corporate income, dividends	800,000.00
Balance for year carried to credit of profit and loss	\$ 3,380,615.74

PROFIT AND LOSS ACCOUNT.

Debit: DEDUCTIONS FOR YEAR:

To reserves	\$ 5,210,314.16
Balance account of sundry debits and credits to profit and loss during year	19,180.54
To reserves	372,330.00
Balance credit, June 30, 1908, carried to balance sheet	3,310,336.32

Total \$ 8,912,161.02

Credit: Balance June 30, 1907	\$ 5,531,545.28
Balance for year brought forward from income account	3,380,615.74

Total \$ 8,912,161.02

OPERATING REVENUE.

REVENUE FROM TRANSPORTATION:

Express revenue \$25,240,422.63

REVENUE FROM OPERATIONS OTHER THAN TRANSPORTATION:

Money orders, domestic	125,404.75
Money orders, foreign	661.55
Travelers' money orders	8,596.37
"C. O. D." checks	185,235.87
Telegraph transfers	8,573.68

Gross receipts from operation \$25,568,884.85

Gross receipts from operation, Oregon intrastate \$ 218,184.65

OPERATING EXPENSES.

General salaries	\$ 1,782,715.00
General expenses	274,510.01
Local office salaries	3,742,211.40
Local office expenses	453,901.15
Rents	431,453.45
Stable expenses	1,023,125.06
Loss and damage	328,230.33
Personal property charged to expenses	371,743.26
Stationery and printing	232,657.52
Insurance	86,893.64
Pensions	20,061.93
Commission	1,428,114.03

Total operating expenses \$10,175,616.78

Taxes 135,270.84

Total operating expenses and taxes \$10,310,887.62

GENERAL BALANCE SHEET, JUNE 30, 1908.

ASSETS.

Expenditures for real property	\$ 3,419,497.71
Expenditures for equipment	1,180,716.62
Stocks and funded debt owned	9,131,820.54
Loans	13,602,004.42
Cash and current assets	4,139,432.41
Materials and supplies	62,400.84
Treasurer State of Oregon, cash deposit	50,000.00
Accrued interest	88,083.33
Suspense	36,364.23
Grand total	\$31,710,320.10

LIABILITIES.

Capital stock	\$ 8,000,000.00
Current liabilities	3,663,158.90
Reserve	16,454,307.30
Real estate reserve	224,789.47
Wells Fargo & Co.'s bank, Salt Lake City	39,883.12
Wells Fargo & Co.'s bank, San Francisco	17,844.99
Profit and loss	3,310,336.32
Grand total	\$31,710,320.10

SERVICE ESTABLISHED DURING YEAR: In Oregon—Oregon Electric Railway.

SERVICE WITHDRAWN DURING YEAR: In Oregon—Astoria & Columbia River Railroad; stage line, Pokegama to Keno; steamer line, Keno to Klamath Falls; Pacific Navigation Co. (ocean steamer line), Astoria to Tillamook.

EQUIPMENT OWNED: Cars, 101, value \$155,884.35; horses and other draft animals, 2,525, value, \$247,530.32; messengers' safes, 1,369, value, \$13,082.24; messengers' packing trunks, 10,472, value, \$50,858.91; office furniture and fixtures, value, \$254,669.75; office safes, 1,902, value, \$65,491.45; sleighs, 157, value, \$3,712.75; stable equipment (including harness), value, \$35,214.76; wagons, 1,930, value, \$223,244.17; depots and other buildings on leased ground, used in operation (amount not included in buildings used in operation), \$131,027.92. Total value, \$1,180,716.62.

FINANCIAL PAPER ISSUED: Money orders sold, 1,794,945, amount, \$24,550,259.40; travelers' money orders sold, 55,836, amount, \$1,775,290; "C. O. D." checks issued, 931,592, amount, \$10,267,684.96. Total number, 2,782,373, amount, \$36,593,234.36.

Number of express offices on June 30, 1908, 5,020.

Number of offices at which money orders were sold on June 30, 1908, 4,226.

TAXES AND ASSESSMENTS: Paid in Oregon—On the value of real and personal property, \$100.37; on traffic or some physical quality of property operated, or on privileges, \$568.64. Total, \$669.01.

Paid in other States and foreign countries: On the value of real and personal property, \$39,262.63; on the value of stocks and bonds, or on valuation based on earnings, dividends or other results of operation, \$59,009.60; on traffic or some physical quality of property operated, or on privilege, \$7,790.18; on property owned, not used in operation, and miscellaneous, \$2,987.26. Total, \$134,601.83.

Total taxes and assessments, \$135,270.84.

SLEEPING CAR COMPANIES

THE PULLMAN COMPANY.

(For the year ending July 31, 1908.)

Organized February 22, 1867, under the laws of Illinois.

Nature of Business: The business of the Company is the manufacture of railway cars of all kinds for the market and upon orders therefor (none of which is done in the State of Oregon), and furnishing cars to railroad companies, and furnishing to railroad passengers in such cars special accommodations therein of a character not ordinarily to be found in other cars of such railroad companies, berths and bedding thereof for sleeping purposes being the principal item of such special accommodations (which is all the business done by the Company in the State of Oregon).

Directors: O. S. A. Sprague, Pasadena, Cal.; Henry C. Hulbert, Norman B. Ream, William K. Vanderbilt, J. Pierpont Morgan, Frederick W. Vanderbilt, W. Seward Webb, Geo. F. Baker, New York, N. Y.; Robert T. Lincoln, John J. Mitchell, Chauncey Keep, Chicago, Ill.

Officers: President, Robert T. Lincoln; Vice-President and General Counsel, J. S. Runnells; Secretary, A. S. Weinsheimer; Treasurer, K. Demmler; General Solicitor, F. B. Daniels; Assistant General Solicitor, G. S. Fernald; Auditor, F. C. N. Robertson; General Manager, R. Dean; General Superintendent, L. S. Hungerford, Chicago, Ill.; District Superintendent in Oregon, F. D. Chamberlin, Portland, Ore.

Capital Stock: Consists of 1,000,000 shares of common stock, total par value \$100,000,000.00, \$99,981,000.00 of which is outstanding. During the year 2 per cent quarterly dividends, amounting to \$7,998,170.00 were paid; 107 shares of stock were issued during the year.

The outstanding stock has been issued at and following the dates of authorization, and payment therefor has been made by the purchasers at the time of issue, either in cash or property at estimated cash value, except two issues, one of \$18,000,000.00 of October 13, 1898, and one of \$26,000,000.00 of November 14, 1906, each of which were issued to capitalize surplus assets of the company.

At date of last election of directors there were 9,634 stockholders.

STOCKS AND BONDS OWNED.

	Total par value	Income or dividend received	Valuation.
Stocks owned—			
Railway	\$ 515,814 00	\$ 1,672 00	\$ 331,455 00
Other stocks	5,768,200 00	304,919 00	8,156,486 91
Totals	\$ 6,283,514 00	\$ 306,591 00	\$ 8,487,941 91
Bonds owned—			
Railway	2,646,017 51	78,236 31	2,617,216 97
Other bonds	2,419,200 00	54,024 50	2,221,359 75
Totals	\$ 5,065,217 51	\$ 132,261 81	\$ 4,838,575 72

202 REPORT OF RAILROAD COMMISSION OF OREGON.

Value of Property: All real and personal property (exclusive of cars) belonging to and used by the Company in operation of cars over lines in or entering Oregon, \$113,014.78.

Real and personal property (exclusive of cars) in Oregon, belonging to, and used by the Company in the operation of cars, \$18,134.00.

Standard cars each, \$12,286.11; tourist cars, each, \$7,682.43.

CAR MILEAGE, CARS IN SERVICE, ETC. LINES OPERATING WHOLLY WITHIN OR ENTERING OREGON.

Number of cars in service and car miles in Oregon computed on mileage basis:

Class of cars	Mileage of lines in or entering Oregon		Average number of cars in service		Car miles	
	Total	In Oregon	Total	In Oregon	Total	In Oregon
Standard	16,399	4,418.62	62.23	20,810	9,317,890	2,852,701
Tourist	12,661	2,641.46	43.35	10,298	7,690,072	1,673,057
Total	29,060	7,060.08	105.58	31,098	17,007,962	4,525,758

Earnings From Operation: Gross earnings (State and interstate) from lines in or entering Oregon, \$1,289,449.47.

Oregon's proportion of same on mileage basis (approximately), \$275,529.78.

Gross earnings from purely Oregon intrastate business (included in Oregon's proportion of gross earnings), \$67,252.31.

Car Mileage: Amount collected for mileage of cars on lines in or entering Oregon, \$202.60. Oregon's share on mileage basis, \$19.96.

OPERATING EXPENSES.

	Entire line in or entering Oregon	Oregon's mileage proportion
Salaries and wages paid officers and employees	\$ 229,906 87	\$ 61,179 20
Repairs to cars and equipment, partly estimated (see note 1)	299,742 67	79,762 75
Other expenses (see note 2)	198,360 88	51,454 15
Totals	\$ 728,010 42	\$ 192,396 10
Taxes paid in Oregon		4,101 81

NOTE 1: While the repairs are principally done by this Company, certain of them are done by the railroad companies and certain other repairs are covered by car mileage collected, and certain maintenance charges are covered by amounts shown in answer to this question, can only be stated as approximately and are not absolutely correct; hence, are shown as partly estimated.

NOTE 2: The amounts shown under this item include the expenses of car cleaning, washing of linen, damage claims paid, and legal and traveling expenses. The wages of employees engaged in repairing cars is shown under item "Repairs to cars and equipment," and is not included in item "Salaries and wages paid officers and employees."

Employees and Salaries: Lines in or entering Oregon—General and division officers, clerks and attendants, \$44,748.40; conductors, \$60,133.22; porters, \$53,731.26; all other employees, \$71,293.99. Total, \$229,906.87.

Oregon's proportion on mileage basis: General and division officers, clerks and attendants, \$11,907.74; conductors, \$16,001.72; porters, \$14,298.10; all other employees, \$18,971.64. Total, \$61,179.20.

PRIVATE CAR LINES

UNION TANK LINE COMPANY.

Organized under the laws of New Jersey.

Nature of business is letting and hiring tank cars.

Officers: President, H. E. Felton; Secretary and Treasurer, Wm. M. Hutchinson; Vice-President and General Manager, H. R. Payne. Postoffice address of all officers is 26 Broadway, New York, N. Y.

Capital Stock: Number of shares, 120,000; par value, \$100.00 each.

Car Mileage: Paid this Company by railroads wholly or partly within the State of Oregon—Astoria & Columbia River Railroad Co., \$32.70; Corvallis & Eastern Railroad Co., \$.81; Northern Pacific Railway Co., \$127.49; Oregon Short Line Railroad Co., \$9.11; The Oregon Railroad & Navigation Co., \$538.84; Portland Railway, Light & Power Co., \$4.50; Southern Pacific Co., \$2,157.70. Total, \$2,871.15.

Miscellaneous: Average number of cars in the State of Oregon, during the year, 37.

Estimated cash value of above cars used in the State of Oregon, \$22,200.00.

Total mileage of all cars owned for the year: In Oregon, 382,819 miles; outside of Oregon, 101,131,449 miles.

Average rate per mile paid by railway companies, 3-4 cent.

Gross receipts from car mileage: In Oregon, \$2,871.15; outside of Oregon, \$758,485.86.

Receipts from all other sources: In Oregon, \$3,720.06; outside of Oregon, \$246,042.65.

Repairs to cars and equipment: In Oregon, \$470.71; outside of Oregon, \$867,556.47.

All other expenses: In Oregon, none; outside of Oregon, \$596,108.91.

Value of personal property, exclusive of cars: In Oregon, none; outside of Oregon, \$6,631.32.

APPENDIX. III

Summary of Reports of Accidents made to the Commission for year ending November 30, 1908

ACCIDENTS TO

	Coupling and uncoupling		Collisions		Derailments	
	Killed	Injured	Killed	Injured	Killed	Injured
PASSENGERS—						
Northern Pacific Railway Co.						
Oregon Short Line Railroad Co.				8		4
Portland Railway, Light & Power Co.					3	25
Southern Pacific Co.						
Sub-total, passengers				8	3	29
TRAINMEN—						
Northern Pacific Railway Co.						1
The Oregon Railroad & Navigation Co.				3		1
Portland Railway, Light & Power Co.					2	
Southern Pacific Co.						
Sub-total, trainmen				3	2	2
TRAINMEN IN YARDS—						
Corvallis & Eastern Railroad Co.						
Northern Pacific Railway Co.		1				
The Oregon Railroad & Navigation Co.						
Southern Pacific Co.						
Sub-total, trainmen in yards		1				
YARD TRAINMEN—SWITCHING CREWS—						
The Oregon Railroad & Navigation Co.		1				
Sub-total, yard trainmen—switching crews		1				
OTHER EMPLOYEES—						
Coos Bay, Roseburg & Eastern R. & N. Co.						
Northern Pacific Terminal Co. of Oregon						
The Oregon Railroad & Navigation Co.						
Southern Pacific Co.						
Sub-total, other employees						
OTHER PERSONS—						
Astoria & Columbia River Railroad Co.						
Northern Pacific Railway Co.						
Oregon Electric Railway Co.						
The Oregon Railroad & Navigation Co.						
Portland Railway, Light & Power Co.					2	3
Southern Pacific Co.						
Sub-total, other persons					2	3
RECAPITULATION:						
Passengers				8	3	29
Yard trainmen, switching crews		1				
Trainmen				3	2	2
Trainmen in yards		1				
Other employees					2	3
Other persons						
Total		2		11	7	34
Astoria & Columbia River Railroad Co.						
Coos Bay, Roseburg & Eastern R. & N. Co.						
Corvallis & Eastern Railroad Co.						
Northern Pacific Railway Co.						
Oregon Electric Railway Co.						
The Oregon Railroad & Navigation Co.		2				1
Oregon Short Line Railroad Co.						
Portland Railway, Light & Power Co.				11		5
Southern Pacific Co.					7	28
Northern Pacific Terminal Co. of Oregon						
Total		2		11	7	34

PERSONS

Falling from trains		Jumping on or off trains		Walking upon track		Struck at grade crossing		Other causes		Total	
Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
									1		1
									1		1
		1	1						1	1	14
		1								4	25
		2	1						8	5	41
									1		1
1									2	1	3
									1		5
2									1	4	1
8									5	5	10
									1		1
	1										1
			1								1
											1
	1		1						1		4
	2										3
	2										3
								1		1	
	1			1	3			1	3	2	7
			1						4		5
	1		1	2	3			2	7	4	12
2			1	2	1	1			2	2	4
		2	1	3	1		2	3		8	2
1		3		1	2		1	1		8	2
3		5	2	7	8	1	3	4	2	22	18
		2	1						3	5	41
3	2								5	5	3
	1		1						1		10
	1		1	2	3			2	7	4	4
3		5	2	7	8	1	3	4	2	22	12
6	4	7	5	9	11	1	3	6	18	36	18
				2						2	
								1		1	
2	1		1	1	1	1			1	4	1
							2		4		7
1	3	2	1	4	4			4	5	11	2
		1	1		2				1		16
3		4	2	1	4		1	1	2	1	1
				1					5	16	21
				1						1	40
6	4	7	5	9	11	1	3	6	18	36	84

208 REPORT OF RAILROAD COMMISSION OF OREGON.

SUMMARIZED BY MONTHS

Month	Collisions	Derailments	Other casualties
December, 1907			5
January, 1908			4
February, 1908	1	1	4
March, 1908		1	2
April, 1908			11
May, 1908		1	
June, 1908	2	8	5
July, 1908	2	1	7
August, 1908		1	6
September, 1908			8
October, 1908			7
November, 1908		1	6
Total	5	10	65
Total during year			80

The aggregate damage to property reported during year was \$12,450.00.

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